FOR BHF USE

LL1

2016
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2016)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: 0043406

Facility Name: BRIA OF CHICAGO HEIGHTS

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

County: COOK

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

HFS ID Number:

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

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: SANFORD BOKOR **Telephone Number:** (847) 675-3585
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2016 to 12/31/2016 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) _____ (Date)
(Type or Print Name) AVRUM WEINFELD
(Title) CEO

Paid Preparer

(Signed) (SEE ATTACHED ACCOUNTANTS' REPORT) (Date)
(Print Name and Title) SANFORD BOKOR, PRESIDENT
(Firm Name & Address) KBKB, LTD, 8140 RIVER DRIVE, MORTON GROVE, IL 60053
(Telephone) (847) 675-3585 Fax # (847) 675-5777

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

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	64	Skilled (SNF)	64	23,424	1
2		Skilled Pediatric (SNF/PED)			2
3	48	Intermediate (ICF)	48	17,568	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	112	TOTALS	112	40,992	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		3,071		3,071	8
9	SNF/PED					9
10	ICF	31,487	789	1,033	33,309	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	31,487	3,860	1,033	36,380	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 88.75%

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

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

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

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

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

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

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

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 20 and days of care provided 0

Medicare Intermediary _____

IV. ACCOUNTING BASIS

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

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

Tax Year: 12/31/2016 Fiscal Year: 12/31/2016

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

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	0	183	500,741	500,924	(10,980)	489,944	0	489,944			1
2	Food Purchase		4,222		4,222		4,222	0	4,222			2
3	Housekeeping	0	8,025	169,408	177,433		177,433	0	177,433			3
4	Laundry	0	15,220	112,939	128,159		128,159	0	128,159			4
5	Heat and Other Utilities			124,291	124,291		124,291	455	124,746			5
6	Maintenance	62,275	30,885	94,725	187,885		187,885	1,592	189,477			6
7	Other (specify):* SECURITY/TRANSP	53,959		13,939	67,898		67,898	0	67,898			7
8	TOTAL General Services	116,234	58,535	1,016,043	1,190,812	(10,980)	1,179,832	2,047	1,181,879			8
	B. Health Care and Programs											
9	Medical Director	0		15,000	15,000		15,000	0	15,000			9
10	Nursing and Medical Records	1,935,072	114,607	14,791	2,064,470		2,064,470	37,802	2,102,272			10
10a	Therapy	2,419	1,015	43,393	46,827		46,827	0	46,827			10a
11	Activities	85,905	2,755	295	88,955		88,955	0	88,955			11
12	Social Services	118,973		403	119,376		119,376	0	119,376			12
13	CNA Training			0	0		0	0	0			13
14	Program Transportation			0	0		0	0	0			14
15	Other (specify):*				0		0	0	0			15
16	TOTAL Health Care and Programs	2,142,369	118,377	73,882	2,334,628	0	2,334,628	37,802	2,372,430			16
	C. General Administration											
17	Administrative	100,549		456,000	556,549		556,549	(376,143)	180,406			17
18	Directors Fees			0	0		0	0	0			18
19	Professional Services			97,339	97,339		97,339	24,664	122,003			19
20	Dues, Fees, Subscriptions & Promotions			61,746	61,746		61,746	(32,804)	28,942			20
21	Clerical & General Office Expenses	77,296	12,181	294,520	383,997		383,997	(158,677)	225,320			21
22	Employee Benefits & Payroll Taxes			400,307	400,307	10,980	411,287	0	411,287			22
23	Inservice Training & Education			4,679	4,679		4,679	924	5,603			23
24	Travel and Seminar			4,931	4,931		4,931	4,060	8,991			24
25	Other Admin. Staff Transportation			789	789		789	0	789			25
26	Insurance-Prop.Liab.Malpractice			96,833	96,833		96,833	24,511	121,344			26
27	Other (specify):*			99,600	99,600		99,600	(80,177)	19,423			27
28	TOTAL General Administration	177,845	12,181	1,516,744	1,706,770	10,980	1,717,750	(593,642)	1,124,108			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,436,448	189,093	2,606,669	5,232,210	0	5,232,210	(553,793)	4,678,417			29

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

Facility Name & ID#: BRIA OF CHICAGO HEIGHTS **#0043406** **Report Period Beginning: 01/01/2016** **Ending: 12/31/2016**

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

LINE		SCHED REF		TOTAL
1	**DIETARY**			
	DIETITIAN CONSULTANT	XVIII B 35-2	0	
	REPAIRS & MAINTENANCE		2,085	
	CONTRACTED DIETARY SERVICES		498,656	500,741
3	**HOUSEKEEPING**			
	CONTRACTED HOUSEKEEPING SERVICES		169,408	
				169,408
4	**LAUNDRY**			
	EQUIPMENT REPAIRS & MAINTENANCE		0	
	CONTRACTED LAUNDRY SERVICES		112,939	112,939
5	**HEAT & OTHER UTILITIES**			
	GAS HEAT		16,392	
	ELECTRICITY		56,807	
	WATER		48,253	
	CABLE TV - LOBBY		2,839	
				124,291
6	**MAINTENANCE**			
	GROUNDS MAINTENANCE		5,665	
	PAINTING & DECORATING		0	
	BUILDING REPAIRS		39,275	
	MAINTENANCE TRAVEL		0	
	EQUIPMENT MAINTENANCE & REPAIR		34,862	
	ELEVATOR MAINTENANCE & REPAIR		0	
	OUTSIDE LABOR		0	
	EXTERMINATING SERVICE		2,236	
	FIRE SERVICE		12,687	
				94,725
7	**OTHER**			
	SCAVENGER		13,939	
	SECURITY SERVICE		0	
				13,939
9	**MEDICAL DIRECTOR**			
	MEDICAL DIRECTOR FEES	XVIII B 36-2	15,000	15,000

LINE		SCHED REF		TOTAL
10	**NURSING**			
	CONTRACT NURSING	XVIII C 53-2		
	LABORATORY & XRAY EXPENSE		0	
	PURCHASED SERVICES		0	
	PSYCHO-SOCIAL CONSULTANT	XVIII B __-2	0	
	RESTORATIVE NURSING CONSULTANT	XVIII B 38-2	0	
	MEDICAL RECORDS CONSULTANT	XVIII B 37-2	390	
	PHARMACY CONSULTANT	XVIII B 39-2	8,736	
	UTILIZATION REVIEW FEES	XVIII B __-2	0	
	PHYSICIANS	XVIII B __-2	0	
	PSYCHIATRIC	XVIII B __-2	0	
	RN CONSULTANT	XVIII B 38-2	0	
	DENTAL SERVICES		5,665	
				14,791
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	22,685	
	OCCUPATIONAL THERAPY CONSULTANT	XVIII B 41-2	12,701	
	RESPIRATORY THERAPY CONSULTANT	XVIII B 42-2	145	
	SPEECH THERAPY CONSULTANT	XVIII B 43-2	7,862	
				43,393
11	**ACTIVITIES**			
	CABLE TV - PATIENT ROOMS		0	
	ACTIVITY REHAB CONSULTANT	XVIII B 44-2	295	
				295
12	**SOCIAL SERVICES**			
	SOCIAL REHABILITATION SERVICES			
	SOCIAL REHABILITATION CONSULTANT	XVIII B 45-2	403	
	SOCIAL WORKER	XVIII B 45-2	0	
				403
13	**NURSE AIDE TRAINING**			
	NURSE AIDE TRAINING COSTS	XIII	0	0

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS **#0043406** **Report Period Beginning: 01/01/2016** **Ending: 12/31/2016**

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	456,000	456,000
	DIRECTORS FEES			
18	DIRECTORS FEES		0	0
19	**PROFESSIONAL SERVICES**			
	DATA PROCESSING	XIX C	41,087	
	ADMINISTRATIVE CONSULTANTS	XIX C	0	
	PROFESSIONAL FEES	XIX C	56,252	
				97,339
20	**FEES,SUBSCRIPTIONS,PROMOTIONS**			
	ENTERTAINMENT & MARKETING	VI 19 XIX F	0	
	ADV & PROMO-NON PATIENT RELATED	VI 25 XIX F	34,122	
	EMPLOYEE WANT ADS	XIX F	5,312	
	CONTRIBUTIONS	VI 20 XIX F	0	
	DUES & SUBSCRIPTIONS	XIX F	11,479	
	LICENSES & PERMITS	XIX F	2,898	
	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/COPE	VI 20 XIX F	5,475	
	HEALTH CARE WORKER BACKGROUND CHEC	XIX F	2,460	
	PATIENT BACKGROUND CHECKS	XIX F	0	
				61,746
21	**CLERICAL & GENERAL OFFICE EXPENSES**			
	BANK CHARGES (INCLUDES NO OVERDRAFT CHARGES)		1,476	
	EQUIPMENT REPAIR & MAINTENANCE		42,432	
	OUTSIDE CLERICAL SERVICES		234,600	
	PENALTIES / OVERDRAFT CHARGES	VI 18	0	
	HOME OFFICE EXPENSE		0	
	THEFT & DAMAGE LOSS		0	
	TELEPHONE		13,189	
	MESSENGER SERVICE		2,823	
				294,520

LINE		SCHED REF		TOTAL
22	**EMPLOYEE BENEFITS & PAYROLL TAXES**			
	FICA TAXES	XIX D	183,788	
	UNEMPLOYMENT COMPENSATION	XIX D	41,461	
	WORKERS COMPENSATION INSURANC	XIX D	50,601	
	HOSPITALIZATION INSURANCE	XIX D	87,029	
	EMPLOYEE BENEFITS - OTHER	XIX D	21,620	
	EMPLOYEE PHYSICAL EXAMS	XIX D	0	
	INSURANCE - EXECUTIVE LIFE	VI 21/XIX D	0	
	PENSION/PROFIT SHARING PLANS	XIX D	15,808	
		XIX D		
				400,307
23	**INSERVICE TRAINING & EDUCATION**			
	EDUCATION & SEMINARS		4,679	
				4,679
24	**TRAVEL & SEMINARS**			
	EDUCATION & SEMINARS	XIX G	0	
	TRAVEL	XIX G	4,931	
				4,931
25	**ADMIN. STAFF TRANSPORTATION**			
	TRANSPORTATION - STAFF		789	
				789
26	**INSURANCE - PROP. LIAB & MALPRACTICE**			
	GENERAL INSURANCE		96,833	
				96,833
27	**OTHER**			
	BAD DEBTS	VI 24	99,600	
				99,600

GRAND TOTAL COLUMN 3 OTHER **2,606,669**

BRIA OF CHICAGO HEIGHTS
SCHEDULES
12/31/2016

EMPLOYEE MEAL RECLASSIFICATION
PAGE 3 SCHEDULE V COLUMN 5 LINES 1, 2 AND 22

# EMPLOYEE MEALS/DAY			10	
TIMES # DAYS			366	
TOTAL # EMPLOYEE MEALS			**3,660**	
	@			
APPROXIMATE COST PER MEAL		3.00	10,980	line 1
EMPLOYEE MEAL RECLASSIFICATION		**3.00**	**10,980**	line 21

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS #0043406 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			4,801	4,801		4,801	223,204	228,005			30
31	Amortization of Pre-Op. & Org.			0	0		0	0	0			31
32	Interest			22,111	22,111		22,111	130,584	152,695			32
33	Real Estate Taxes				0		0	333,877	333,877			33
34	Rent-Facility & Grounds			733,935	733,935		733,935	(733,935)	0			34
35	Rent-Equipment & Vehicles			23,304	23,304		23,304	4,500	27,804			35
36	Other (specify):* Office Rent/MIP			9,600	9,600		9,600	14,052	23,652			36
37	**TOTAL Ownership**			793,751	793,751	0	793,751	(27,718)	766,033			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation				0		0	0	0			38
39	Ancillary Service Centers		136,127	377,376	513,503		513,503	0	513,503			39
40	Barber and Beauty Shops				0		0	0	0			40
41	Coffee and Gift Shops				0		0	0	0			41
42	Provider Participation Fee			258,254	258,254		258,254	0	258,254			42
43	Other (specify):*				0		0	0	0			43
44	**TOTAL Special Cost Centers**	0	136,127	635,630	771,757	0	771,757	0	771,757			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,436,448	325,220	4,036,050	6,797,718	0	6,797,718	(581,511)	6,216,207			45

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

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	6,895	30		9
10	Interest and Other Investment Income	(2,347)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(5,475)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(99,600)	27		24
25	Fund Raising, Advertising and Promotional	(34,122)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule SEE PG 5A	(3,687)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (138,336)		$ 0	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)	(443,175)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (443,175)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (581,511)		37

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

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

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

BRIA OF CHICAGO HEIGHTS

ID# 0043406

Report Period Beginning: 01/01/2016

Ending: 12/31/2016

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	MARKETING SALARY	$ (3,687)	21	1
2				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**	(3,687)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	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	337	118	0	0	0	0	0	0	0	455	5
6	Maintenance	0	0	1,065	527	0	0	0	0	0	0	0	1,592	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	0	1,402	645	0	0	0	0	0	0	0	2,047	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	37,802	0	0	0	0	0	0	0	37,802	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	37,802	0	0	0	0	0	0	0	37,802	16
	C. General Administration													
17	Administrative	0	0	(384,266)	8,123	0	0	0	0	0	0	0	(376,143)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	18,033	933	5,698	0	0	0	0	0	0	0	24,664	19
20	Fees, Subscriptions & Promotions	(39,597)	0	0	6,793	0	0	0	0	0	0	0	(32,804)	20
21	Clerical & General Office Expenses	(3,687)	0	0	(154,990)	0	0	0	0	0	0	0	(158,677)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	924	0	0	0	0	0	0	0	924	23
24	Travel and Seminar	0	0	0	4,060	0	0	0	0	0	0	0	4,060	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	22,936	267	1,308	0	0	0	0	0	0	0	24,511	26
27	Other (specify):*	(99,600)	0	2,366	17,057	0	0	0	0	0	0	0	(80,177)	27
28	**TOTAL General Administration**	(142,884)	40,969	(380,700)	(111,027)	0	0	0	0	0	0	0	(593,642)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(142,884)	40,969	(379,298)	(72,580)	0	0	0	0	0	0	0	(553,793)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 **Report Period Beginning:** 01/01/2016 **Ending:** 12/31/2016

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	6,895	214,770	1,052	487	0	0	0	0	0	0	0	223,204	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(2,347)	123,385	858	8,688	0	0	0	0	0	0	0	130,584	32
33	Real Estate Taxes	0	331,743	1,721	413	0	0	0	0	0	0	0	333,877	33
34	Rent-Facility & Grounds	0	(733,935)	0	0	0	0	0	0	0	0	0	(733,935)	34
35	Rent-Equipment & Vehicles	0	0	2,628	1,872	0	0	0	0	0	0	0	4,500	35
36	Other (specify):*	0	22,180	(9,600)	1,472	0	0	0	0	0	0	0	14,052	36
37	TOTAL Ownership	4,548	(41,857)	(3,341)	12,932	0	0	0	0	0	0	0	(27,718)	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)	(138,336)	(888)	(382,639)	(59,648)	0	0	0	0	0	0	0	(581,511)	45

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	19	ACCOUNTING FEES	$	MST REAL ESTATE LLC		$ 18,033	$ 18,033	1
2	V	26	HAZARD INSURANCE		" "		22,936	22,936	2
3	V	34	RENT	733,935	" "			(733,935)	3
4	V	30	SL DEPRECIATION		" "		214,770	214,770	4
5	V	32	INTEREST	161	" "		117,709	117,548	5
6	V	32	AMORT LOAN COST		" "		5,837	5,837	6
7	V	33	REAL ESTATE TAX		" "		331,743	331,743	7
8	V	36	MIP INSURANCE		" "		22,180	22,180	8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 734,096			$ 733,208	$ * (888)	14

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

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	UTILITIES	$	IME REALTY		$ 337	$ 337	15
16	V	6	REPAIRS/MAINTENANCE		" "		1,027	1,027	16
17	V	6	ALARM SERVICES		" "		38	38	17
18	V	19	ACCOUNTING FEES		" "		95	95	18
19	V	26	INSURANCE		" "		267	267	19
20	V	30	SL DEPRECIATION		" "		1,052	1,052	20
21	V	32	INTEREST		" "		858	858	21
22	V	33	REAL ESTATE TAX		" "		1,721	1,721	22
23	V	35	STORAGE FEES		" "		2,628	2,628	23
24	V	36	OFFICE RENT	9,600	" "			(9,600)	24
25	V								25
26	V								26
27	V								27
28	V								28
29	V	17	MANAGEMENT FEES	456,000	DA WESTMONT			(456,000)	29
30	V	17	OFFICER SALARIES-A.WEINFELD		" "		13,941	13,941	30
31	V	17	OFFICER SALARIES-D.WEISS		" "		13,941	13,941	31
32	V	17	ADMIN CONSULTANT-A.R.M.-F.WEISS		" "		43,852	43,852	32
33	V	19	ACCOUNTING FEES		" "		838	838	33
34	V	27	PAYROLL TAXES		" "		2,366	2,366	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 465,600			$ 82,961	$ * (382,639)	39

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

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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			$	BRIA HEALTH SERVICES		$	$	15
16	V	5	UTILITIES		" "		118	118	16
17	V	6	REPAIRS & MAINTENANCE		" "		527	527	17
18	V	10	NURSING SALARIES		" "		37,802	37,802	18
19	V	17	CFO SALARY-A.WEINFELD		" "		8,123	8,123	19
20	V	19	PROFESSIONAL FEES		" "		5,698	5,698	20
21	V	20	WANT ADS	256	" "		7,049	6,793	21
22	V	21	SALARIES-CLERICAL	234,600	" "		53,237	(181,363)	22
23	V	21	SALARIES-PURCHASING-D.SEGAL		" "		13,524	13,524	23
24	V	21	OFFICE EXPENSE		" "		12,849	12,849	24
25	V	23	SEMINARS		" "		924	924	25
26	V	24	TRAVEL		" "		4,060	4,060	26
27	V	26	INSURANCE		" "		1,308	1,308	27
28	V	27	EMPLOYEE BENEFITS		" "		17,057	17,057	28
29	V	30	DEPRECIATION-SL		" "		487	487	29
30	V	32	INTEREST		" "		8,688	8,688	30
31	V	33	REAL ESTATE TAX		" "		413	413	31
32	V	35	AUTO LEASE/STORAGE		" "		1,872	1,872	32
33	V	36	OFFICE RENT		" "		1,472	1,472	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 234,856			$ 175,208	$ * (59,648)	39

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

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 **Report Period Beginning:** 01/01/2016 **Ending:** 12/31/2016

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Avrum Weinfeld	42.5%	Bria of Cahokia (formerly Atrium)	Cahokia	IME Realty Corp	Lincolnwood	Home Office Building	1
2	Daniel Weiss	42.5%	Bria of Forest Edge	Chicago	MST Real Estate LLC	South Chicago Heights	Rental Real Estate	2
3	Michael Rosen	5%	Bria of Geneva	Geneva	DA Westmont, Inc	Lincolnwood	Mgt Consulting	3
4	Dov Segal	5%	Lake Park	Waukegan	Bria Health Services LL	Lincolnwood	Consulting	4
5	Sandra Segal	5%	Bria of Palos Hills	Palos Hills				5
6			Bria of River Oaks	Burnham				6
7			Bria of Westmont	Westmont				7
8			Bria of Belleville	Belleville				8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week Hours	Percent	7 Compensation Included in Costs for this Reporting Period** Description	Amount	8 Schedule V. Line & Column Reference	
1					SEE ATTACHED SCHEDULES				$		1
2	AVRUM WEINFELD - DA WESTMONT - OFFICER			42.50				SALARY	13,941	17-7	2
3	AVRUM WEINFELD - BRIA - CFO		ADMINISTRATIVE					SALARY	8,123	17-7	3
4											4
5	DANIEL WEISS - DA WESTMONT - OFFICER			42.50				SALARY	13,941	17-7	5
6											6
7	ALLOCATION FROM BRIA HEALTH SERVICES LLC:										7
8	DOV SEGAL	SALARIES-PURCHASING		5.00				SALARY	13,524	19-7	8
9											9
10	FLORA WEISS - DA WESTMONT -ADMIN CONSULT			0.00				CONSULT FEE	43,852	17-7	10
11											11
12											12
13								TOTAL	$ 93,381		13

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

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

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2016 Ending: 2/31/2016

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			CENSUS DAYS			$	$		$	1
2	5	UTILITIES	" "	470,242	8	1,521	0	36,380	118	2
3	6	REPAIRS & MAINTENANCE	" "	470,242	8	6,806	0	36,380	527	3
4	10	NURSING SALARIES	" "	470,242	8	488,618	488,618	36,380	37,802	4
5	17	CFO SALARY-A.WEINFELD	" "	470,242	8	105,000	105,000	36,380	8,123	5
6	19	PROFESSIONAL FEES	" "	470,242	8	73,657	0	36,380	5,698	6
7	20	WANT ADS/BACKGROUND CHEC	" "	470,242	8	91,117	0	36,380	7,049	7
8	21	SALARIES-CLERICAL	" "	470,242	8	688,130	688,130	36,380	53,237	8
9	21	SALARIES-PURCHASING-D.SEGA	" "	470,242	8	174,808	174,808	36,380	13,524	9
10	21	OFFICE EXPENSE	" "	470,242	8	166,089	0	36,380	12,849	10
11	23	SEMINARS	" "	470,242	8	11,949	0	36,380	924	11
12	24	TRAVEL	" "	470,242	8	52,475	0	36,380	4,060	12
13	26	INSURANCE	" "	470,242	8	16,909	0	36,380	1,308	13
14	27	EMPLOYEE BENEFITS	" "	470,242	8	220,477	0	36,380	17,057	14
15	30	DEPRECIATION-SL	" "	470,242	8	6,293	0	36,380	487	15
16	32	INTEREST	" "	470,242	8	112,306	0	36,380	8,688	16
17	33	REAL ESTATE TAX	" "	470,242	8	5,338	0	36,380	413	17
18	35	AUTO LEASE/STORAGE	" "	470,242	8	24,208	0	36,380	1,873	18
19	36	OFFICE RENT	" "	470,242	8	19,029	0	36,380	1,472	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 2,264,730	$ 1,456,556		$ 175,209	25

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2016 Ending: 2/31/2016

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	SALARY-A.WEINFELD	CENSUS DAYS	156,578	3	$ 60,000	$ 60,000	36,380	$ 13,941	1
2	17	SALARY-D.WEISS	" "	156,578	3	60,000	60,000	36,380	13,941	2
3	17	ADMIN CONSULT-A.R.M.	" "	156,578	3	188,737	0	36,380	43,852	3
4	19	ACCOUNTANT FEES	" "	156,578	3	3,605	0	36,380	838	4
5	27	PAYROLL TAXES	" "	156,578	3	10,184	0	36,380	2,366	5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 322,526	$ 120,000		$ 74,938	25

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2016 Ending: 2/31/2016

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	RENTAL INCOME	131,420	6	$ 4,608	$ 0	9,600	$ 337	1
2	6	REPAIRS/MAINTENANCE	" "	131,420	6	14,061	0	9,600	1,027	2
3	6	ALARM SERVICES	" "	131,420	6	520	0	9,600	38	3
4	19	ACCOUNTING FEES	" "	131,420	6	1,305	0	9,600	95	4
5	26	INSURANCE	" "	131,420	6	3,656	0	9,600	267	5
6	30	SL DEPRECIATION	" "	131,420	6	14,406	0	9,600	1,052	6
7	32	INTEREST	" "	131,420	6	11,748	0	9,600	858	7
8	33	REAL ESTATE TAX	" "	131,420	6	23,559	0	9,600	1,721	8
9	35	STORAGE FEES	" "	131,420	6	35,982	0	9,600	2,628	9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 109,845	$		$ 8,023	25

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	RELATED PARTY: MST REAL ESTATE LLC						$	$			$	1
2	CAPITAL ONE		X	ACQUISITION COST		4/1/13	93,490	55,692	10/1/35		3,436	2
3	CAPITAL ONE		X	MORTGAGE		4/1/13	4,529,600	3,987,708	10/1/35	2.9000	117,709	3
4	LOAN COSTS		X	AMORTIZE OVER LIFE OF LOAN			53,822	44,818			2,401	4
5	RELATED PARTY: IME/BRIA		X	MORTGAGE							9,546	5
	Working Capital											
6	MB FINANCIAL		X	WORKING CAPITAL	DEMAND	04/12	1,101,000	1,345,000		PRIME+	22,111	6
7												7
8												8
9	TOTAL Facility Related						$ 5,777,912	$ 5,433,218			$ 155,203	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$ 0	$ 0			$ 0	14
15	TOTALS (line 9+line14)						$ 5,777,912	$ 5,433,218			$ 155,203	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ 22,180 Line # 36

*** Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)**

**** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2015 report. **Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$	354,370	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.)	$	350,962	2
3. Under or (over) accrual (line 2 minus line 1).	$	(3,408)	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)	$	350,962	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** $ 10,479 **For** 2013 **Tax Year.** (Attach a copy of the real estate tax appeal board's decision.)	$	(10,479)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	337,075	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2011	312,862	8
	2012	330,230	9
	2013	347,760	10
	2014	354,370	11
	2015	350,962	12

THE CURRENT YEAR REAL ESTATE TAX ACCRUAL IS BASED ON ~ 100% OF THE PRIOR YEAR REAL ESTATE TAX BILL THE PAYMENT ON LINE 2 APPLIES TO THE 2015 TAX BILL.

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2015	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

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

2015 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME BRIA OF CHICAGO HEIGHTS COUNTY COOK

FACILITY IDPH LICENSE NUMBER 0043406

CONTACT PERSON REGARDING THIS REPORT SANFORD BOKOR

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

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

Enter the tax index number and real estate tax assessed for 2015 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 2015.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	32-29-401-011-0000	NURSING HOME	$ 349,027.14	$ 349,027.14
2.	32-29-401-021-0000	NURSING HOME-PARKING LOT	$ 1,682.76	$ 1,682.76
3.	32-29-401-027-0000	NURSING HOME-PARKING LOT	$ 251.89	$ 251.89
4.			$	$ 0.00
5.			$	$ 0.00
6.			$	$ 0.00
7.			$	$ 0.00
8.			$	$ 0.00
9.			$	$ 0.00
10.			$	$ 0.00
		TOTALS	$ 350,961.79	$ 350,961.79

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 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

PLEASE NOTE: ***Payment information from the Internet*** or otherwise is ***not considered acceptable tax bill documentation*** . Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 28,900 B. General Construction Type: Exterior CONCRETE Frame METAL/CONCRETE Number of Stories 2

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

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

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

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

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

N/A

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

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

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	RELATED PARTY-MST REAL ESTATE LLC:				$	$		$	$	$	4
5	112		2004		4,142,702	150,629	27.5	150,629		1,914,264	5
6											6
7											7
8	RELATED PARTY-MST REAL ESTATE LLC-SL DEPN:										8
	Improvement Type**										
9	CEILING LIGHTING			1997	3,746	96	39	96		1,836	9
10	WATER SOFTENING SYSTEM			1997	6,926	178	39	178		3,404	10
11	FLOORING			1997	3,910	100	39	100		1,904	11
12	FLOORING / DOORS / WINDOWS			1998	29,194	748	39	748		13,938	12
13	ROOF			1998	84,450	2,165	39	2,165		40,868	13
14	DUMBWAITER/FAUCETS/CABINETS/WALLPAP./CUB.CURT.			1998	30,915	793	39	793		14,978	14
15	PAINTING / DECORATING			1998	15,111	387	39	387		7,176	15
16	FLOORING / DOORS / BATHROOM FIXTURES			1999	11,198	288	39	288		5,164	16
17	CHAIN LINK FENCE			1999	5,100	131	39	131		2,287	17
18	FLOOR TILES/COVE BASE			2000	22,766	828	27.5	828		14,041	18
19	PAIR OF ALUMINUM DOORS			2000	2,193	80	27.5	80		1,343	19
20	PLUMBING			2000	9,913	360	27.5	360		5,805	20
21	PLUMBING / VANITY / SINK / FLOORING			2001	37,788	1,374	27.5	1,374		21,612	21
22	PAVING			2002	18,562	675	27.5	675		9,816	22
23	BATHROOM SINKS			2002	3,888	141	27.5	141		1,980	23
24	BATHROOM SINKS			2003	7,776	283	27.5	283		3,950	24
25	FLOORING / CARPETING & TILE			2003	13,887	504	27.5	504		6,669	25
26	ROOF			2003	7,800	284	27.5	284		3,869	26
27	FENCE			2003	9,500	634	15	634		8,558	27
28	WINDOWS			2004	46,880	1,705	27.5	1,705		21,526	28
29	SPRINKLER SYSTEM / ELECTRICAL / ROOF AC / TILING			2007	298,345	10,849	27.5	10,849		107,104	29
30	ADDL FIRE SAFETY/TANK/GENERATOR/SECURITY SYST			2008	73,619	2,677	27.5	2,677		23,982	30
31	ROLLING SHUTTER			2008	3,970	144	27.5	144		1,242	31
32	BUILT-IN CABINETRY			2008	6,200	413	15	413		3,511	32
33	CANOPY			2009	6,500	236	27.5	236		1,701	33
34	SLIDING PATIO DOORS			2010	6,951	253	27.5	253		1,697	34
35	FLAT ROOF			2011	110,200	4,007	27.5	4,007		22,539	35
36	ROOFTOP A/C			2011	3,906	142	27.5	142		787	36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	BRIA OF CHICAGO HEIGHTS (formerly WOODSIDE):		$	$		$	$	$	37
38	DRAPERIES	2001	7,578		10			7,578	38
39	CUBICLE CURTAINS/FLOORING	2004	33,108		10			33,108	39
40	PATIO/FLOORING/TILE/LIGHTING/FIRE PANEL/ROOF AC	2005	30,694	1,116	27.5	1,116		12,632	40
41	WALL TILE / EXIT SIGNS / PLUMBING / DOORS	2006	49,079	1,784	27.5	1,784		19,030	41
42									42
43									43
44	RELATED PARTY-MST REAL ESTATE LLC-SL DEPN CONTINUED FROM PAGE 12:								44
45	ANNUNCIATOR PANEL	2011	4,350	158	27.5	158		849	45
46	DRIVEWAY/FRONT STEPS/FENCE	2012	10,158	677	15	677		3,047	46
47	CANOPY W/LOGO	2012	2,818	102	27.5	102		446	47
48	56 WINDOWS	2013	13,973	358	39	358		1,238	48
49	WIRING	2013	12,057	309	39	309		940	49
50	BLDG DEMOLITION & LANDFILL FOR NEW PARKING LOT	2013	32,544	2,170	15	2,170		6,781	50
51	PARKING LOT -SURVEY/RESURFACE/SEAL/STRIPE	2014	8,530	569	15	569		1,423	51
52	CORRIDORS-INSTALL NEW COLD WATER LINE & DRINKING FOUNTAINS/VCT FLOORING/CEILING TILES/CEILING LIGHT FIXTURES/DRYWALL OVER BLOCK WALLS/								52
53	HANDRAILS/CORNER & DOOR FRAME GUARDS	2014	145,749	5,299	27.5	5,299		13,469	53
54	INSTALL WALLCOVERING IN FRONT CORRIDOR,VESTIBULE,LOBBY/PAINT WALLS IN 9 RESIDENT RMS,BACK CORRIDOR/PUBLIC BATHROOMS, PHYSICAL THERAPY								54
55	ROOM, SHOWER ROOMS	2014	90,071	3,275	27.5	3,275		8,324	55
56	RESIDENT & PUBLIC BATHROOMS - REPLACE ROTTED PIPES, WALLS, FRAMING - DRYWALL,PRIME,PAINT,TILE, INSTALL NEW TOILETS, SINKS, FAUCETS, MIRRORS								56
57	SWITCHES,LIGHTS	2014	40,384	1,468	27.5	1,468		3,731	57
58	RESIDENT RMS, VESTIBULE, LOBBY-LIGHT FIXTURES/REPLACE PLUMBING IN WALLS, NEW BASEBOARD HEATER COVERS/FLOORING/WALLCOVERING/WINDOW								58
59	TREATMENTS/WALL PATCH/THRU-BRICK LINTEL FOR PTAC	2014	30,849	1,122	27.5	1,122		2,852	59
60	CONFERENCE RM-PAINT WALLS, CARPET TILE, COVE BASE, BLINDS, DOOR GUARDS / CORRIDOR-EXIT LIGHTS, SIGNAGE / 2 CUSTOM-BUILT NURSING STATIONS								60
61	WITH GRANITE TOPS	2014	36,219	1,317	27.5	1,317		3,347	61
62	RESIDENT RMS-SUSPENDED CEILINGS,CEILNG LIGHTS,LIGHT FIXTURES, TILE, FLOORING, COVE BASE, CUSTOM BUILT CLOSETS, WINDOW TREATMENTS,								62
63	BASEBOARD HEATER COVERS, LAMINATE BOTH SIDES OF DOORS, NEW DOOR LOCKSETS,CUBICLE TRACK & CURTAINS, DOOR FRAMING & CORRIDOR SIGNAGE								63
64		2014	134,380	4,886	27.5	4,886		12,419	64
65	CREATE 6 WALL OPENINGS & INSTALL 6 A/C UNITS	2014	16,969	617	27.5	617		1,363	65
66	Replace 3 Exterior side doors & concrete slab over basement door	2016	33,865	667	27.5	667		667	66
67	Exterior tuckpointing of 4 inner courtyards	2016	18,500	617	15	617		617	67
68	Replace rehab room door & basement support frame & door	2016	9,290	127	27.5	127		127	68
69	Chimney	2016	6,500	30	27.5	30		30	69
70	TOTAL (lines 4 thru 69)		$ 5,791,561	$ 207,772		$ 207,772	$ 0	$ 2,401,569	70

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

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 5,791,561	$ 207,772		$ 207,772	$	$ 2,401,569	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10	RELATED PARTY ALLOCATION - IME REALTY		25,771	1,305	39	1,305			10
11	RELATED PARTY ALLOCATION - BRIA HEALTH SERVICES		7,948	142	39	142			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)		$ 5,825,280	$ 209,219		$ 209,219	$ 0	$ 2,401,569	34

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

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	$ 115,826	$ 1,900	$ 8,795	$ 6,895	8-15 YRS	$ 87,088	71
72	Current Year Purchases				0			72
73	Fully Depreciated Assets				0			73
74	RELATED PARTY ALLOC - MST BLDG 11,340/BRIA HLTH SVC 92		11,432	11,432	0			74
75	TOTALS	$ 115,826	$ 13,332	$ 20,227	$ 6,895		$ 87,088	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				$	$	$	$ 0		$	76
77							0			77
78							0			78
79							0			79
80	TOTALS			$ 0	$ 0	$ 0	$ 0		$ 0	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 6,187,681	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 222,551	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 229,446	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 6,895	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 2,488,657	85	

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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.	/2017	$
13.	/2018	$
14.	/2019	$

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

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

16. Rental Amount for movable equipment: $ 15,024 Description: MAINT EQ 1,315 / COPIERS 8,212 / STORAGE 5,497
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	$	$	$	$ 0
2	Books and Supplies				0
3	Classroom Wages (a)				0
4	Clinical Wages (b)				0
5	In-House Trainer Wages (c)				0
6	Transportation				0
7	Contractual Payments				0
8	CNA Competency Tests				0
9	TOTALS	$ 0	$ 0	$ 0	$ 0
10	SUM OF line 9, col. 1 and 2 (e)	$ 0			

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.

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	$		$ 151,305	$		$ 151,305	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			41,936			41,936	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			184,135			184,135	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				122,330		122,330	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): LABS/SUPPLIES/ETC	39-2					13,797		13,797	12
13	Other (specify):									13
14	TOTAL			$		$ 377,376	$ 136,127		$ 513,503	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/2016 (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	$ (126,766)	$ (111,515)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 174,812)	3,048,449	3,048,449	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	113,347	127,981	6
7	Other Prepaid Expenses	59,625	65,042	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): R.E.TAX/INSUR ESCROWS		295,283	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 3,094,655	$ 3,425,240	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		246,575	13
14	Buildings, at Historical Cost		4,142,702	14
15	Leasehold Improvements, at Historical Cost	112,881	1,635,081	15
16	Equipment, at Historical Cost	123,404	197,293	16
17	Accumulated Depreciation (book methods)	(185,926)	(2,570,875)	17
18	Deferred Charges		99,510	18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe DUE FROM LLC	680,199		22
23	Other(specify): REPLACEMENT RESERVE		126,232	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 730,558	$ 3,876,518	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 3,825,213	$ 7,301,758	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 354,490	$ 358,490	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,345,000	1,345,000	29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable (excluding real estate taxes)	8,466	8,466	31
32	Accrued Real Estate Taxes(Sch.IX-B)		350,962	32
33	Accrued Interest Payable		9,637	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	MORTGAGE PAYABLE-CURRENT		161,538	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,707,956	$ 2,234,093	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		3,826,170	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)**	$ 0	$ 3,826,170	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 1,707,956	$ 6,060,263	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 2,117,257	$ 1,241,495	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 3,825,213	$ 7,301,758	48

***(See instructions.)**

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 2,167,921	1
2	Restatements (describe):		2
3	**PRIOR YEAR ADJUSTMENT**	(13,079)	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 2,154,842	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	202,415	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	(240,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (37,585)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$ 0	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 2,117,257	24 *

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

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	$ 6,144,387	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 6,144,387	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	854,001	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 854,001	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)**	$ 0	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	2,347	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 2,347	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)**	$ 0	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 7,000,735	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,190,812	31
32	Health Care	2,334,628	32
33	General Administration	1,706,770	33
	B. Capital Expense		
34	Ownership	793,751	34
	C. Ancillary Expense		
35	Special Cost Centers	513,503	35
36	Provider Participation Fee	258,254	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 6,797,718	40
41	**Income before Income Taxes (line 30 minus line 40)****	203,017	41
42	**Income Taxes**	(602)	42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 202,415	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 4,884,303	44
45	Private Pay - Net Inpatient Revenue	122,295	45
46	Medicare - Net Inpatient Revenue	819,970	46
47	Other-(specify) HOSPICE/INSURANCE/ETC	317,819	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 6,144,387	49

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

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

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

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

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

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	2,035	2,211	$ 95,687	$ 43.28	1
2	Assistant Director of Nursing	1,546	1,668	52,974	31.76	2
3	Registered Nurses	9,286	9,686	307,346	31.73	3
4	Licensed Practical Nurses	20,270	21,318	552,500	25.92	4
5	CNAs & Orderlies	64,053	67,447	723,457	10.73	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	155	166	2,419	14.57	8
9	Activity Director					9
10	Activity Assistants	7,035	7,488	85,905	11.47	10
11	Social Service Workers	7,346	7,538	118,973	15.78	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	3,897	4,048	62,275	15.38	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	2,027	2,091	100,549	48.09	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	6,104	6,503	77,296	11.89	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	2,100	2,157	22,421	10.39	31
32	Other Health C: MDS/Admissions	6,037	6,186	180,687	29.21	32
33	Other(specify) Transp/Security	5,717	5,992	53,959	9.01	33
34	TOTAL (lines 1 - 33)	137,608	144,499	$ 2,436,448 *	$ 16.86	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	M	$ 0	1-3	35
36	Medical Director	O	15,000	9-3	36
37	Medical Records Consultant	N	390	10-3	37
38	Nurse Consultant	T	0	10-3	38
39	Pharmacist Consultant	H	8,736	10-3	39
40	Physical Therapy Consultant	L	22,685	10a-3	40
41	Occupational Therapy Consultant	Y	12,701	10a-3	41
42	Respiratory Therapy Consultant		145	10a-3	42
43	Speech Therapy Consultant	F	7,862	10a-3	43
44	Activity Consultant	E	295	11-3	44
45	Social Service Consultant	E	403	12-3	45
46	Other(specify)	S			46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 68,217		49

C. CONTRACT NURSES

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

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
MARCITA CARTER	ADMINISTRATOR		$ 100,549
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 100,549

B. Administrative - Other

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

C. Professional Services

Vendor/Payee	Type	Amount
ALPHA DATA SERVICES	DATA PROCESSING	$ 5,924
NATIONAL DATACARE	DATA PROCESSING	2,603
HEALTH DATA SYSTEMS	DATA PROCESSING	3,179
IVANS/ABILITY	DATA PROCESSING	6,215
WESCOM SOLUTIONS	DATA PROCESSING	11,166
TELE-MED SOLUTIONS	DATA PROCESSING	12,000
KBKB	ACCOUNTING	18,000
U.S.HOUSING CONSULTANT	CONSULTING	3,723
RICHARD PEELO	MEDICARE COST REPORT	4,500
PERSONNEL PLANNERS	UNEMPLOYMENT CONSULT	3,695
IPMG	RISK MGT SERVICES	2,500
LEGAL-SEE SCHEDULE ATTACHED		23,834
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 97,339

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 50,601
Unemployment Compensation Insurance	41,461
FICA Taxes	183,788
Employee Health Insurance	87,029
Employee Meals	10,980
Illinois Municipal Retirement Fund (IMRF)*	
EMPLOYEE BENEFITS - OTHER	21,620
EMPLOYEE PHYSICAL EXAMS	0
PENSION/PROFIT SHARING PLANS	15,808
INSURANCE - EXECUTIVE LIFE	0
INSURANCE - EXECUTIVE LIFE VI 21	0
TOTAL (agree to Schedule V, line 22, col.8)	$ 411,287

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

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 0
Advertising: Employee Recruitment	5,312
Health Care Worker Background Check	360
(Indicate # of checks performed 36)	
Patient Background Checks 210	2,100
TRUST/FRANCHISE/CONTRIB/ETC	5,475
MARKETING/ADV/PROMO	34,122
LICENSES/DUES/SUBSCRIPTIONS	14,377
MGMT CO ALLOC	7,049
TRUST/FRANCHISE/CONTRIB/ETC	(5,475)
Less: Public Relations Expense	(0)
Non-allowable advertising	(34,122)
Yellow page advertising	(0)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 29,198

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	4,931
BRIA HEALTH SVCS ALLOC	4,060
Seminar Expense	4,679
BRIA HEALTH SVCS ALLOC	924
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 14,594

* Attach copy of IMRF notifications

**See instructions.

BRIA OF CHICAGO HEIGHTS
SCHEDULE-LEGAL
12/31/2016

DATE	FIRM	INVOICE #	PURPOSE	COST	TOTAL COST
11.16	CT LIEN SOLUTIONS	56344291	LIEN SEARCH	392.50	
					392.50
1.16	LANIER MUCHIN	483370	UNION PENSION AUDIT	1,392.25	
2.16	LANIER MUCHIN	484590	UNION PENSION AUDIT	843.75	
4.16	LANIER MUCHIN	488922	UNION PENSION AUDIT	1,031.25	
					3,267.25
3.16	MEYERS & FLOWERS	13485	LEGAL GUARDIANSHIP ISSUES	1,462.50	
8.16	MEYERS & FLOWERS	13485-000	LEGAL GUARDIANSHIP ISSUES	1,465.62	
					2,928.12
2.16	STONE MCGUIRE & SIEGEL	10635	TRAINING & COMPLIANCE PROGRAM	340.00	
2.16	STONE MCGUIRE & SIEGEL	10740	TRAINING & COMPLIANCE PROGRAM	447.50	
3.16	STONE MCGUIRE & SIEGEL	10888	TRAINING & COMPLIANCE PROGRAM	623.75	
4.16	STONE MCGUIRE & SIEGEL	11010	MDS MEETING/TRAINING & COMPLIANCE	1,975.89	
5.16	STONE MCGUIRE & SIEGEL	11109	TRAINING & COMPLIANCE PROGRAM	447.50	
6.16	STONE MCGUIRE & SIEGEL	11210	IN-SERVICE/TRAINING & COMPLIANCE/ETHICS	1,985.24	
7.16	STONE MCGUIRE & SIEGEL	11324	ACCOUNTABILITY/RESEARCH CASE LAW	1,023.75	
8.16	STONE MCGUIRE & SIEGEL	11438	MDS IN-SERVICE/ETHICS & COMPLIANCE	1,270.00	
9.16	STONE MCGUIRE & SIEGEL	11534	COMPLIANCE MEETING	807.50	
10.16	STONE MCGUIRE & SIEGEL	11631	INDIVIDUAL ACCOUNTABILITY/COMPLIANCE	821.25	
11.16	STONE MCGUIRE & SIEGEL	11730	FRAUD, WASTE, & ABUSE PROTOCOLS	720.00	
12.16	STONE MCGUIRE & SIEGEL	11819	GUIDELINES/COMPLIANCE IN-SERVICE	2,380.00	
					12,842.38
11.16	THOMPSON COBURN	3201764	MB FINANCIAL BANK LOAN	580.00	
					580.00
2.16	WALKER WILCOX MATOUSEK	103044	PROFESSIONAL LIABILITY CLAIM	1,270.50	
2.16	WALKER WILCOX MATOUSEK	102327	PROFESSIONAL LIABILITY CLAIM	1,744.45	
2.16	WALKER WILCOX MATOUSEK	104966	PROFESSIONAL LIABILITY CLAIM	368.50	
2.16	WALKER WILCOX MATOUSEK	105716	PROFESSIONAL LIABILITY CLAIM	440.00	
					3,823.45
				TOTAL	**23,833.70**

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

XX. GENERAL INFORMATION:

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

(2) Are there any dues to nursing home associations included on the cost report? **YES**
If YES, give association name and amount. **ICLTC 14,548 (NET OF COPE)**

(3) Did the nursing home make political contributions or payments to a political action organization? **COPE** 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. $ **11,880** 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. $ **258,254**
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. $ **10,980** Has any meal income been offset against related costs? **N/A** Indicate the amount. $

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

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

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

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