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.

2017
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2017)

I. IDPH License ID Number: 0043406

Facility Name: BRIA OF CHICAGO HEIGHTS (formerly WOODSIDE)

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

County: COOK

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

HFS ID Number: 39-4153529

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: kvanstockum@kbkbcpa.com

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2017 to 12/31/2017 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 (formerly WOODSIDE) # 0043406 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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	23,360	1
2		Skilled Pediatric (SNF/PED)			2
3	48	Intermediate (ICF)	48	17,520	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	112	TOTALS	112	40,880	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			2,295	2,295	8
9	SNF/PED					9
10	ICF	31,082	477	1,193	32,752	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	31,082	477	3,488	35,047	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 85.73%

D. How many bed reserve days during this year were paid by the Department?
4 (Do not include bed reserve 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: 12/31/2017 Fiscal Year: 12/31/2017

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

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS (formerly W # 0043406 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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	3,141	494,505	497,646	(10,950)	486,696	0	486,696			1
2	Food Purchase		6,434		6,434		6,434	0	6,434			2
3	Housekeeping	0	2,732	179,373	182,105		182,105	0	182,105			3
4	Laundry	0	9,219	119,582	128,801		128,801	0	128,801			4
5	Heat and Other Utilities			121,229	121,229		121,229	863	122,092			5
6	Maintenance	56,443	36,717	54,201	147,361		147,361	2,729	150,090			6
7	Other (specify):* SECURITY/TRANSP	59,384		13,700	73,084		73,084	195	73,279			7
8	TOTAL General Services	115,827	58,243	982,590	1,156,660	(10,950)	1,145,710	3,787	1,149,497			8
	B. Health Care and Programs											
9	Medical Director	0		16,634	16,634		16,634	0	16,634			9
10	Nursing and Medical Records	2,238,386	148,207	9,858	2,396,451		2,396,451	21,454	2,417,905			10
10a	Therapy	294	1,534	41,029	42,857		42,857	0	42,857			10a
11	Activities	107,210	1,409	4,325	112,944		112,944	0	112,944			11
12	Social Services	91,500		1,103	92,603		92,603	0	92,603			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	0			15
16	TOTAL Health Care and Programs	2,437,390	151,150	72,949	2,661,489	0	2,661,489	21,454	2,682,943			16
	C. General Administration											
17	Administrative	128,610		456,000	584,610		584,610	(390,598)	194,012			17
18	Directors Fees			0	0		0	0	0			18
19	Professional Services			57,173	57,173		57,173	16,616	73,789			19
20	Dues, Fees, Subscriptions & Promotions			43,929	43,929		43,929	(10,707)	33,222			20
21	Clerical & General Office Expenses	86,161	17,003	335,287	438,451		438,451	(143,765)	294,686			21
22	Employee Benefits & Payroll Taxes			431,734	431,734	10,950	442,684	(24,429)	418,255			22
23	Inservice Training & Education			629	629		629	305	934			23
24	Travel and Seminar			11,454	11,454		11,454	2,699	14,153			24
25	Other Admin. Staff Transportation			3,662	3,662		3,662	0	3,662			25
26	Insurance-Prop.Liab.Malpractice			114,688	114,688		114,688	22,784	137,472			26
27	Other (specify):*			99,600	99,600		99,600	(80,449)	19,151			27
28	TOTAL General Administration	214,771	17,003	1,554,156	1,785,930	10,950	1,796,880	(607,544)	1,189,336			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,767,988	226,396	2,609,695	5,604,079	0	5,604,079	(582,303)	5,021,776			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 (formerly WOODSIDE) **#0043406** **Report Period Beginning: 01/01/2017** **Ending: 12/31/2017**

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

LINE		SCHED REF		TOTAL
1	**DIETARY**			
	DIETITIAN CONSULTANT	XVIII B 35-2	0	
	REPAIRS & MAINTENANCE		2,042	
	CONTRACTED DIETARY SERVICES		492,463	494,505
3	**HOUSEKEEPING**			
	CONTRACTED HOUSEKEEPING SERVICES		179,373	
				179,373
4	**LAUNDRY**			
	EQUIPMENT REPAIRS & MAINTENANCE		0	
	CONTRACTED LAUNDRY SERVICES		119,582	119,582
5	**HEAT & OTHER UTILITIES**			
	GAS HEAT		17,959	
	ELECTRICITY		55,159	
	WATER		43,948	
	CABLE TV - LOBBY		4,163	
				121,229
6	**MAINTENANCE**			
	GROUNDS MAINTENANCE		150	
	PAINTING & DECORATING		0	
	BUILDING REPAIRS		11,707	
	MAINTENANCE TRAVEL		0	
	EQUIPMENT MAINTENANCE & REPAIR		32,656	
	ELEVATOR MAINTENANCE & REPAIR		0	
	OUTSIDE LABOR		0	
	EXTERMINATING SERVICE		2,064	
	FIRE SERVICE		7,624	
				54,201
7	**OTHER**			
	SCAVENGER		13,700	
	SECURITY SERVICE		0	
				13,700
9	**MEDICAL DIRECTOR**			
	MEDICAL DIRECTOR FEES	XVIII B 36-2	16,634	16,634

LINE		SCHED REF		TOTAL
10	**NURSING**			
	CONTRACT NURSING	XVIII C 53-2		
	LABORATORY & XRAY EXPENSE		0	
	PURCHASED SERVICES		0	
	PSYCHO-SOCIAL CONSULTANT	XVIII B __-2	0	
	RESTORATIVE NURSING CONSULTANT	XVIII B 38-2	0	
	MEDICAL RECORDS CONSULTANT	XVIII B 37-2	0	
	PHARMACY CONSULTANT	XVIII B 39-2	7,728	
	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		2,130	
				9,858
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	26,906	
	OCCUPATIONAL THERAPY CONSULTANT	XVIII B 41-2	9,427	
	RESPIRATORY THERAPY CONSULTANT	XVIII B 42-2	500	
	SPEECH THERAPY CONSULTANT	XVIII B 43-2	4,196	
				41,029
11	**ACTIVITIES**			
	CABLE TV - PATIENT ROOMS		0	
	ACTIVITY REHAB CONSULTANT	XVIII B 44-2	4,325	
				4,325
12	**SOCIAL SERVICES**			
	SOCIAL REHABILITATION SERVICES		0	
	SOCIAL REHABILITATION CONSULTANT	XVIII B 45-2	1,103	
	SOCIAL WORKER	XVIII B 45-2	0	
				1,103
13	**NURSE AIDE TRAINING**			
	NURSE AIDE TRAINING COSTS	XIII		0

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS (formerly WOODSIDE) **#0043406** **Report Period Beginning:** 01/01/2017 **Ending:** 12/31/2017

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	8,254	
	ADMINISTRATIVE CONSULTANTS	XIX C	0	
	PROFESSIONAL FEES	XIX C	48,919	
				57,173
20	**FEES,SUBSCRIPTIONS,PROMOTIONS**			
	ENTERTAINMENT & MARKETING	VI 19 XIX F	0	
	ADV & PROMO-NON PATIENT RELATED	VI 25 XIX F	15,242	
	EMPLOYEE RECRUITMENT/WANT ADS	XIX F	3,470	
	CONTRIBUTIONS	VI 20 XIX F	300	
	DUES & SUBSCRIPTIONS	XIX F	11,424	
	LICENSES & PERMITS	XIX F	5,823	
	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	4,480	
	HEALTH CARE WORKER BACKGROUND CHECKS	XIX F	3,190	
	PATIENT BACKGROUND CHECKS	XIX F	0	
				43,929
21	**CLERICAL & GENERAL OFFICE EXPENSES**			
	BANK CHARGES (INCLUDES NO OVERDRAFT CHARGES)		2,148	
	EQUIPMENT REPAIR & MAINTENANCE		81,853	
	OUTSIDE CLERICAL SERVICES		234,600	
	PENALTIES / OVERDRAFT CHARGES	VI 18	300	
	HOME OFFICE EXPENSE		0	
	THEFT & DAMAGE LOSS		0	
	TELEPHONE		14,080	
	MESSENGER SERVICE		2,306	
				335,287

LINE		SCHED REF		TOTAL
22	**EMPLOYEE BENEFITS & PAYROLL TAXES**			
	FICA TAXES	XIX D	209,110	
	UNEMPLOYMENT COMPENSATION	XIX D	53,848	
	WORKERS COMPENSATION INSURANC	XIX D	60,096	
	HOSPITALIZATION INSURANCE	XIX D	80,540	
	EMPLOYEE BENEFITS - OTHER	XIX D	15,081	
	EMPLOYEE PHYSICAL EXAMS	XIX D	0	
	INSURANCE - EXECUTIVE LIFE	VI 21/XIX D	0	
	PENSION/PROFIT SHARING PLANS	XIX D	13,059	
				431,734
23	**INSERVICE TRAINING & EDUCATION**			
	EDUCATION & SEMINARS		629	
				629
24	**TRAVEL & SEMINARS**			
	EDUCATION & SEMINARS	XIX G	0	
	TRAVEL	XIX G	11,454	
				11,454
25	**ADMIN. STAFF TRANSPORTATION**			
	TRANSPORTATION - STAFF		3,662	
				3,662
26	**INSURANCE - PROP. LIAB & MALPRACTICE**			
	GENERAL INSURANCE		114,688	
				114,688
27	**OTHER**			
	BAD DEBTS	VI 24	99,600	
				99,600

GRAND TOTAL COLUMN 3 OTHER **2,609,695**

BRIA OF CHICAGO HEIGHTS (formerly WOODSIDE)
SCHEDULES
12/31/2017

EMPLOYEE MEAL RECLASSIFICATION
PAGE 3 SCHEDULE V COLUMN 5 LINES1, 2 AND 22

# EMPLOYEE MEALS/DAY			10	
TIMES # DAYS			365	
TOTAL # EMPLOYEE MEALS			**3,650**	
	@			
APPROXIMATE COST PER MEAL		3.00	10,950	line 1
EMPLOYEE MEAL RECLASSIFICATION		**3.00**	**10,950**	line 21

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS (formerly WOODSIDE) #0043406 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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			4,049	4,049		4,049	227,805	231,854			30
31	Amortization of Pre-Op. & Org.			0	0		0	0	0			31
32	Interest			44,413	44,413		44,413	134,767	179,180			32
33	Real Estate Taxes				0		0	353,024	353,024			33
34	Rent-Facility & Grounds			732,000	732,000		732,000	(732,000)	0			34
35	Rent-Equipment & Vehicles			25,171	25,171		25,171	8,147	33,318			35
36	Other (specify):* Office Rent/MIP			9,600	9,600		9,600	12,125	21,725			36
37	**TOTAL Ownership**			815,233	815,233	0	815,233	3,868	819,101			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation				0		0	0	0			38
39	Ancillary Service Centers		84,628	321,644	406,272		406,272	0	406,272			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			255,694	255,694		255,694	0	255,694			42
43	Other (specify):*				0		0	0	0			43
44	**TOTAL Special Cost Centers**	0	84,628	577,338	661,966	0	661,966	0	661,966			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,767,988	311,024	4,002,266	7,081,278	0	7,081,278	(578,435)	6,502,843			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 (formerly WOODSIDE) # 0043406 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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	(6,669)	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	(300)	21		18
19	Entertainment				19
20	Contributions	(4,780)	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	(15,242)	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 MARKETING SALARY	(24,429)	22		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (144,125)		$ 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)	(434,310)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (434,310)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (578,435)		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 (formerly WOODSIDE)

ID# 0043406

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	MARKETING SALARY	$ (24,429)	22	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**	(24,429)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS (formerly WOODSIDE) # 0043406 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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	560	303	0	0	0	0	0	0	0	863	5
6	Maintenance	0	0	1,528	1,201	0	0	0	0	0	0	0	2,729	6
7	Other (specify):*	0	0	0	195	0	0	0	0	0	0	0	195	7
8	**TOTAL General Services**	0	0	2,088	1,699	0	0	0	0	0	0	0	3,787	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	21,454	0	0	0	0	0	0	0	21,454	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	21,454	0	0	0	0	0	0	0	21,454	16
	C. General Administration													
17	Administrative	0	0	(403,904)	13,306	0	0	0	0	0	0	0	(390,598)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	12,700	779	3,137	0	0	0	0	0	0	0	16,616	19
20	Fees, Subscriptions & Promotions	(20,022)	0	0	9,315	0	0	0	0	0	0	0	(10,707)	20
21	Clerical & General Office Expenses	(300)	0	14	(143,479)	0	0	0	0	0	0	0	(143,765)	21
22	Employee Benefits & Payroll Taxes	(24,429)	0	0	0	0	0	0	0	0	0	0	(24,429)	22
23	Inservice Training & Education	0	0	0	305	0	0	0	0	0	0	0	305	23
24	Travel and Seminar	0	0	0	2,699	0	0	0	0	0	0	0	2,699	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	21,514	141	1,129	0	0	0	0	0	0	0	22,784	26
27	Other (specify):*	(99,600)	0	4,059	15,092	0	0	0	0	0	0	0	(80,449)	27
28	**TOTAL General Administration**	(144,351)	34,214	(398,911)	(98,496)	0	0	0	0	0	0	0	(607,544)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(144,351)	34,214	(396,823)	(75,343)	0	0	0	0	0	0	0	(582,303)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS (formerly WOODSIDE) # 0043406 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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	1,074	5,066	0	0	0	0	0	0	0	227,805	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(6,669)	118,743	1,060	21,633	0	0	0	0	0	0	0	134,767	32
33	Real Estate Taxes	0	351,494	1,285	245	0	0	0	0	0	0	0	353,024	33
34	Rent-Facility & Grounds	0	(732,000)	0	0	0	0	0	0	0	0	0	(732,000)	34
35	Rent-Equipment & Vehicles	0	0	5,421	2,726	0	0	0	0	0	0	0	8,147	35
36	Other (specify):*	0	21,299	(9,600)	426	0	0	0	0	0	0	0	12,125	36
37	TOTAL Ownership	226	(25,694)	(760)	30,096	0	0	0	0	0	0	0	3,868	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)	(144,125)	8,520	(397,583)	(45,247)	0	0	0	0	0	0	0	(578,435)	45

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS (formerly WOODSIDE) # 0043406 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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		$ 12,700	$ 12,700	1
2	V	26	HAZARD INSURANCE		" "		21,514	21,514	2
3	V	34	RENT	732,000	" "			(732,000)	3
4	V	30	SL DEPRECIATION		" "		214,770	214,770	4
5	V	32	INTEREST	211	" "		113,117	112,906	5
6	V	32	AMORT LOAN COST		" "		5,837	5,837	6
7	V	33	REAL ESTATE TAX		" "		351,494	351,494	7
8	V	36	MIP INSURANCE		" "		21,299	21,299	8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 732,211			$ 740,731	$ * 8,520	14

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

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS (formerly WOODSIDE) # 0043406 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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		$ 560	$ 560	15
16	V	6	REPAIRS/MAINTENANCE		" "		1,147	1,147	16
17	V	6	ALARM SERVICES		" "		381	381	17
18	V	19	ACCOUNTING FEES		" "		47	47	18
19	V	21	OFFICE EXPENSE		" "		14	14	19
20	V	26	INSURANCE		" "		141	141	20
21	V	30	SL DEPRECIATION		" "		1,074	1,074	21
22	V	32	INTEREST		" "		1,060	1,060	22
23	V	33	REAL ESTATE TAX		" "		1,285	1,285	23
24	V	35	STORAGE FEES		" "		5,421	5,421	24
25	V	36	OFFICE RENT	9,600	" "			(9,600)	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		" "		13,024	13,024	30
31	V	17	OFFICER SALARIES-D.WEISS		" "		13,024	13,024	31
32	V	17	OTHER SALARIES		" "		26,048	26,048	32
33	V	19	ACCOUNTING FEES		" "		732	732	33
34	V	27	PAYROLL TAXES		" "		4,059	4,059	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 465,600			$ 68,017	$ * (397,583)	39

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

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS (formerly WOODSIDE) # 0043406 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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		$ 13,306	$ 13,306	15
16	V	10	SALARIES-MEDICARE/NURSING		" "		20,971	20,971	16
17	V	21	SALARIES-PURCHASING-D.SEGAL		" "		20,545	20,545	17
18	V	21	SALARIES-CLERICAL-RELATED PARTIES		" "		22,600	22,600	18
19	V	21	SALARIES-OTHER CLERICAL		" "		34,975	34,975	19
20	V	5	UTILITIES		" "		303	303	20
21	V	6	REPAIRS & MAINTENANCE		" "		1,201	1,201	21
22	V	7	SCAVENGER		" "		195	195	22
23	V	10	NURSING CONSULTANT		" "		483	483	23
24	V	19	PROFESSIONAL FEES		" "		3,137	3,137	24
25	V	20	WANT ADS/BACKGR CHECKS		" "		9,315	9,315	25
26	V	21	OFFICE EXPENSE	234,600	" "		13,001	(221,599)	26
27	V	23	SEMINARS		" "		305	305	27
28	V	24	TRAVEL		" "		2,699	2,699	28
29	V	26	INSURANCE		" "		1,129	1,129	29
30	V	27	EMPLOYEE BENEFITS		" "		15,092	15,092	30
31	V	30	DEPRECIATION-SL		" "		5,066	5,066	31
32	V	32	INTEREST		" "		21,633	21,633	32
33	V	33	REAL ESTATE TAX		" "		245	245	33
34	V	35	AUTO LEASE/STORAGE/EQUIP RENT		" "		2,726	2,726	34
35	V	36	OFFICE RENT- HINSDALE MGT		" "		426	426	35
36	V								36
37	V								37
38	V								38
39	Total			$ 234,600			$ 189,353	$ * (45,247)	39

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

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS (formerly WOODSIDE) # 0043406 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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	Skokie	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	Skokie	Mgt Consulting	3
4	Dov Segal	5%	Lake Park	Waukegan	Bria Health Services LL	Skokie	Consulting	4
5	Sandra Segal	5%	Bria of Palos Hills	Palos Hills	Weiss Mgt	Skokie	Mgt Consulting	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 (formerly ' # 0043406 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week Hours	Percent	Compensation Included in Costs for this Reporting Period** Description	Amount	Schedule V. Line & Column Reference	
1	MICHAEL BERKOVITS	ADMINISTRATOR	ADMIN	0.00				SALARY	$ 9,369	17-1	1
2				SEE ATTACHED RELATED PARTY SCHEDULES							2
3	AVRUM WEINFELD - BRIA HLTH SVC - CFO		ADMIN	42.50				SALARY	13,941	17-7	3
4	AVRUM WEINFELD - DA WESTMONT - OFFICER							" "	13,306	17-7	4
5	DANIEL WEISS - DA WESTMONT - OFFICER			42.50				" "	13,941	17-7	5
6	DANIEL WEISS - WEISS MGT		ADMIN					" "	13,333	17-7	6
7	NATAN WEISS - WEISS MGT		ADMIN					" "	19,222	17-7	7
8	ADDITIONAL ALLOCATIONS FROM BRIA HEALTH SERVICES LLC:										8
9	DOV SEGAL	SALARY	PURCHASING	5.00				SALARY	20,545	21-7	9
10	MICHAEL WEISS	SALARY	CLERICAL					" "	20,000	21-7	10
11	ARIELLA WEILL	SALARY	CLERICAL					" "	2,600	21-7	11
12											12
13								TOTAL	$ 126,257		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 (formerly WOODSIDE) # 0043406 Report Period Beginning: 01/01/2017 Ending: 2/31/2017

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: 5151 CHURCH ST
City / State / Zip Code: SKOKIE, IL 60077
Phone Number: (847) 674-5795
Fax Number: (847) 674-5794

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2	5	UTILITIES	CENSUS DAYS	521,994	9	4,514		35,053	303	2
3	6	REPAIRS & MAINTENANCE	CENSUS DAYS	521,994	9	17,882		35,053	1,201	3
4	7	SCAVENGER	CENSUS DAYS	521,994	9	2,899		35,053	195	4
5	10	NURSING	CENSUS DAYS	521,994	9	312,297	312,297	35,053	20,971	5
6	10	NURSING	CENSUS DAYS	521,994	9	7,200		35,053	483	6
7	17	CFO SALARY-A.WEINFELD	WGHTD AVG HRS	see attached		96,690	96,690		13,306	7
8	19	PROFESSIONAL FEES	CENSUS DAYS	521,994	9	46,709		35,053	3,137	8
9	20	WANT ADS/BACKGRND CHKS	CENSUS DAYS	521,994	9	138,710		35,053	9,315	9
10	21	SALARIES-CLERICAL	CENSUS DAYS	521,994	9	656,659	656,659	35,053	44,096	10
11	21	SALARIES-CLERICAL	WGHTD AVG HRS	see attached		138,420	138,420		22,600	11
12	21	PURCH SALARY-D.SEGAL	WGHTD AVG HRS	see attached		164,360	164,360		20,545	12
13	21	OFFICE EXPENSE	CENSUS DAYS	521,994	9	193,606		35,053	13,001	13
14	23	SEMINARS	CENSUS DAYS	521,994	9	4,537		35,053	305	14
15	24	TRAVEL	CENSUS DAYS	521,994	9	40,190		35,053	2,699	15
16	26	INSURANCE	CENSUS DAYS	521,994	9	16,818		35,053	1,129	16
17	27	EMPLOYEE BENEFITS	CENSUS DAYS	521,994	9	224,745		35,053	15,092	17
18	30	DEPRECIATION-SL	CENSUS DAYS	521,994	9	75,436		35,053	5,066	18
19	32	INTEREST	CENSUS DAYS	521,994	9	322,149		35,053	21,633	19
20	33	REAL ESTATE TAX	CENSUS DAYS	521,994	9	3,652		35,053	245	20
21	35	AUTO/EQUIP RENT/STORAGE	CENSUS DAYS	521,994	9	40,603		35,053	2,727	21
22	36	OFFICE RENT	CENSUS DAYS	521,994	9	6,350		35,053	426	22
23										23
24										24
25	TOTALS					$ 2,514,426	$ 1,368,426		$ 198,475	25

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS (formerly WOODSIDE) # 0043406 Report Period Beginning: 01/01/2017 Ending: 2/31/2017

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: 5151 CHURCH ST
City / State / Zip Code: SKOKIE, IL 60077
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	WGHTD AVG HRS		3	$ 60,000	$ 60,000		$ 13,024	1
2	17	SALARY-D.WEISS	" "		3	60,000	60,000		13,024	2
3	17	SALARIES-OTHER	CENSUS DAYS	161,483	3	120,000	120,000	35,053	26,048	3
4	19	ACCOUNTANT FEES	" "	161,483	3	3,372		35,053	732	4
5	27	PAYROLL TAXES	" "	161,483	3	18,700		35,053	4,059	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					$ 262,072	$ 240,000		$ 56,887	25

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS (formerly WOODSIDE) # 0043406 Report Period Beginning: 01/01/2017 Ending: 2/31/2017

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 ☐ NO ☐

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

Name of Related Organization: IME REALTY
Street Address: 5151 CHURCH ST
City / State / Zip Code: SKOKIE, IL 60077
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	121,050	6	$ 7,060	$ 0	9,600	$ 560	1
2	6	REPAIRS/MAINTENANCE	" "	121,050	6	14,466	0	9,600	1,147	2
3	6	ALARM SERVICES	" "	121,050	6	4,809	0	9,600	381	3
4	19	ACCOUNTING FEES	" "	121,050	6	593	0	9,600	47	4
5	21	OFFICE EXPENSE	" "	121,050	6	177	0	9,600	14	5
6	26	INSURANCE	" "	121,050	6	1,781	0	9,600	141	6
7	30	SL DEPRECIATION	" "	121,050	6	13,548	0	9,600	1,074	7
8	32	INTEREST	" "	121,050	6	13,370	0	9,600	1,060	8
9	33	REAL ESTATE TAX	" "	121,050	6	16,204	0	9,600	1,285	9
10	35	STORAGE FEES	" "	121,050	6	68,357	0	9,600	5,421	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					$ 140,365	$		$ 11,130	25

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS (formerly V # 0043406 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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	42,234	10/1/35		3,436	2
3	CAPITAL ONE		X	MORTGAGE		4/1/13	4,529,600	3,826,170	10/1/35	2.9000	113,117	3
4	LOAN COSTS		X	AMORTIZE OVER LIFE OF LOAN			53,822	42,417			2,401	4
5	RELATED PARTY: IME/BRIA		X	MORTGAGE							4,827	5
	Working Capital											
6	MB FINANCIAL		X	WORKING CAPITAL	DEMAND	04/12	1,101,000	1,000,000		PRIME+	44,413	6
7												7
8	RELATED PARTY ALLOCATION - BRIA/IME										22,693	8
9	TOTAL Facility Related						$ 5,777,912	$ 4,910,821			$ 190,887	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	$ 4,910,821			$ 190,887	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ 21,299 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 (formerly WOODSIDE) # 0043406 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2016 report. **Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$	350,962	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.)	$	351,494	2
3. Under or (over) accrual (line 2 minus line 1).	$	532	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)	$	355,000	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.	$	355,532	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2012	330,230	8
	2013	347,760	9
	2014	354,370	10
	2015	350,962	11
	2016	351,228	12

THE CURRENT YEAR REAL ESTATE TAX ACCRUAL IS BASED ON ~101% OF THE PRIOR YEAR REAL ESTATE TAX BILL - THE PAYMENT ON LINE 2 APPLIES TO THE 2016 TAX BILL.

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2016	$	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.**

2016 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME BRIA OF CHICAGO HEIGHTS (formerly WOODSIDE) 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 2016 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 2016.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	32-29-401-011-0000	NURSING HOME	$ 349,291.93	$ 349,291.93
2.	32-29-401-021-0000	NURSING HOME-PARKING LOT	$ 1,684.07	$ 1,684.07
3.	32-29-401-027-0000	NURSING HOME-PARKING LOT	$ 252.15	$ 252.15
4.			$	$ 0.00
5.			$	$ 0.00
6.			$	$ 0.00
7.			$	$ 0.00
8.			$	$ 0.00
9.			$	$ 0.00
10.			$	$ 0.00
		TOTALS	$ 351,228.15	$ 351,228.15

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 2016 tax bills which were listed in Section A to this statement. Be sure to use the 2016 tax bill which is normally paid during 2017.

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 (formerly WOODSIDE) # 0043406 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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 2 (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? 2 (a) Own the Equipment 2 (b) Rent equipment from a Related Organization. 2 (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 (formerly WOODSIDE) # 0043406 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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		2,064,893	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		1,932	9
10	WATER SOFTENING SYSTEM			1997	6,926	178	39	178		3,582	10
11	FLOORING			1997	3,910	100	39	100		2,004	11
12	FLOORING / DOORS / WINDOWS			1998	29,194	748	39	748		14,686	12
13	ROOF			1998	84,450	2,165	39	2,165		43,033	13
14	DUMBWAITER/FAUCETS/CABINETS/WALLPAP./CUB.CURT.			1998	30,915	793	39	793		15,771	14
15	PAINTING / DECORATING			1998	15,111	387	39	387		7,563	15
16	FLOORING / DOORS / BATHROOM FIXTURES			1999	11,198	288	39	288		5,452	16
17	CHAIN LINK FENCE			1999	5,100	131	39	131		2,418	17
18	FLOOR TILES/COVE BASE			2000	22,766	828	27.5	828		14,869	18
19	PAIR OF ALUMINUM DOORS			2000	2,193	80	27.5	80		1,423	19
20	PLUMBING			2000	9,913	360	27.5	360		6,165	20
21	PLUMBING / VANITY / SINK / FLOORING			2001	37,788	1,374	27.5	1,374		22,986	21
22	PAVING			2002	18,562	675	27.5	675		10,491	22
23	BATHROOM SINKS			2002	3,888	141	27.5	141		2,121	23
24	BATHROOM SINKS			2003	7,776	283	27.5	283		4,233	24
25	FLOORING / CARPETING & TILE			2003	13,887	504	27.5	504		7,173	25
26	ROOF			2003	7,800	284	27.5	284		4,153	26
27	FENCE			2003	9,500	634	15	634		9,192	27
28	WINDOWS			2004	46,880	1,705	27.5	1,705		23,231	28
29	SPRINKLER SYSTEM / ELECTRICAL / ROOF AC / TILING			2007	298,345	10,849	27.5	10,849		117,953	29
30	ADDL FIRE SAFETY/TANK/GENERATOR/SECURITY SYST			2008	73,619	2,677	27.5	2,677		26,659	30
31	ROLLING SHUTTER			2008	3,970	144	27.5	144		1,386	31
32	BUILT-IN CABINETRY			2008	6,200	413	15	413		3,924	32
33	CANOPY			2009	6,500	236	27.5	236		1,937	33
34	SLIDING PATIO DOORS			2010	6,951	253	27.5	253		1,950	34
35	FLAT ROOF			2011	110,200	4,007	27.5	4,007		26,546	35
36	ROOFTOP A/C			2011	3,906	142	27.5	142		929	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 (formerly WOODSIDE) # 0043406 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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		13,748	40
41	WALL TILE / EXIT SIGNS / PLUMBING / DOORS	2006	49,079	1,784	27.5	1,784		20,814	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		1,007	45
46	DRIVEWAY/FRONT STEPS/FENCE	2012	10,158	677	15	677		3,724	46
47	CANOPY W/LOGO	2012	2,818	102	27.5	102		548	47
48	56 WINDOWS	2013	13,973	358	39	358		1,596	48
49	WIRING	2013	12,057	309	39	309		1,249	49
50	BLDG DEMOLITION & LANDFILL FOR NEW PARKING LOT	2013	32,544	2,170	15	2,170		8,951	50
51	PARKING LOT -SURVEY/RESURFACE/SEAL/STRIPE	2014	8,530	569	15	569		1,992	51
52	CORRIDORS-INSTALL NEW COLD WATER LINE & DRINKING FOUNTAINS/VCT FLOORING/CEILING TILES/CEILING LIGHT FIXTURES/DRYWALL OVEI								52
53	HANDRAILS/CORNER & DOOR FRAME GUARDS	2014	145,749	5,299	27.5	5,299		18,768	53
54	INSTALL WALLCOVERING IN FRONT CORRIDOR,VESTIBULE,LOBBY/PAINT WALLS IN 9 RESIDENT RMS,BACK CORRIDOR/PUBLIC BATHROOMS, PHY								54
55	ROOM, SHOWER ROOMS	2014	90,071	3,275	27.5	3,275		11,599	55
56	RESIDENT & PUBLIC BATHROOMS - REPLACE ROTTED PIPES, WALLS, FRAMING								56
57	SWITCHES,LIGHTS	2014	40,384	1,468	27.5	1,468		5,199	57
58	RESIDENT RMS, VESTIBULE, LOBBY-LIGHT FIXTURES/REPLACE PLUMBING IN WALLS, NEW BASEBOARD HEATER COVERS/FLOORING/WALLCOVER								58
59	TREATMENTS/WALL PATCH/THRU-BRICK LINTEL FOR PTAC	2014	30,849	1,122	27.5	1,122		3,974	59
60	CONFERENCE RM-PAINT WALLS, CARPET TILE, COVE BASE, BLINDS, DOOR GUARDS / CORRIDOR-EXIT LIGHTS, SIGNAGE / 2 CUSTOM-BUILT NURSIN								60
61	WITH GRANITE TOPS	2014	36,219	1,317	27.5	1,317		4,664	61
62	RESIDENT RMS-SUSPENDED CEILINGS,CEILNG LIGHTS,LIGHT FIXTURES, TILE, FLOORING, COVE BASE, CUSTOM BUILT CLOSETS, WINDOW TREATM								62
63	BASEBOARD HEATER COVERS, LAMINATE BOTH SIDES OF DOORS, NEW DOOR LOCKSETS,CUBICLE TRACK & CURTAINS, DOOR FRAMING & CORR								63
64		2014	134,380	4,886	27.5	4,886		17,305	64
65	Create 6 thru-wall openings, electrical, & install A/C units	2014	16,969	617	27.5	617		1,980	65
66	Replace 3 Exterior side doors & concrete slab over basement door	2016	33,865	1,231	27.5	1,231		1,898	66
67	Exterior tuckpointing of 4 inner courtyards	2016	18,500	1,233	15	1,233		1,850	67
68	Replace rehab room door & basement support frame & door	2016	9,290	338	27.5	338		465	68
69	Chimney repair	2016	6,500	236	27.5	236		266	69
70	TOTAL (lines 4 thru 69)		$ 5,791,561	$ 209,369		$ 209,369	$ 0	$ 2,610,938	70

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

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS (formerly WOODSIDE) # 0043406 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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	$ 209,369		$ 209,369	$	$ 2,610,938	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10	RELATED PARTY ALLOCATION - IME REALTY			1,074	39	1,074			10
11	RELATED PARTY ALLOCATION - BRIA HEALTH SERVICES			536	39	536			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)		$ 5,791,561	$ 210,979		$ 210,979	$ 0	$ 2,610,938	34

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

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS (formerly WOODS# 0043406 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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 4,530		15,870	15,870	0			74
75	TOTALS	$ 115,826	$ 17,770	$ 24,665	$ 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)	$ 6,153,962	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 228,749	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 235,644	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)	$ 2,698,026	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 (formerly WOODSIDE) # 0043406 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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.	/2018	$
13.	/2019	$
14.	/2020	$

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: $ 12,986 Description: COPIER,TIME CLOCK 5,775 / STORAGE 7,211
(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	12,185	18
19	MARKETING, NSG				19
20	ACTIVITIES				20
21	TOTAL		$ 690.00	$ 12,185	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 (formerly WOODSIDE) # 0043406 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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	$		$ 131,564	$		$ 131,564	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			34,228			34,228	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			155,852			155,852	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				76,932		76,932	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	LAB/RADIOLOGY/OTHER SVCS Other (specify):	39-2					7,696		7,696	13
14	TOTAL			$		$ 321,644	$ 84,628		$ 406,272	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 (formerly WOODSIDE) # 0043406 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2017 (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	$ 23,340	$ 42,115	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (100,147))	3,385,985	3,385,985	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	140,862	154,567	6
7	Other Prepaid Expenses	2,975	8,173	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): R.E.TAX/INSUR ESCROWS		256,407	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 3,553,162	$ 3,847,247	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)	(189,975)	(2,784,213)	17
18	Deferred Charges		93,673	18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs	DEPOSITS ON FIXED ASSETS V		20
21	Restricted Funds		154,801	21
22	Other Long-Term Assets (spe DUE FROM LLC	782,136		22
23	Other(specify): REPLACEMENT RESERVE		160,043	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 828,446	$ 3,845,955	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 4,381,608	$ 7,693,202	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 1,042,672	$ 1,046,672	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,000,000	1,000,000	29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable (excluding real estate taxes)	13,430	13,430	31
32	Accrued Real Estate Taxes(Sch.IX-B)		351,228	32
33	Accrued Interest Payable		9,247	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	MORTGAGE PAYABLE-CURRENT		166,285	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 2,056,102	$ 2,586,862	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		3,659,885	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	DUE TO RELATED PARTIES	350,000	350,000	43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 350,000	$ 4,009,885	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 2,406,102	$ 6,596,747	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,975,506	$ 1,096,455	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 4,381,608	$ 7,693,202	48

***(See instructions.)**

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS (formerly WOODSIDE) # 0043406 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 2,117,257	1
2	Restatements (describe):		2
3			3
4	ROUNDING	(2)	4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 2,117,255	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(141,749)	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)**	$ (141,749)	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)**	$ 1,975,506	24 *

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

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS (formerly WOOD # 0043406 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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	$ 7,359,355	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 7,359,355	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	(426,495)	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ (426,495)	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***	6,669	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 6,669	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)**	$ 6,939,529	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,156,660	31
32	Health Care	2,661,489	32
33	General Administration	1,785,930	33
	B. Capital Expense		
34	Ownership	815,233	34
	C. Ancillary Expense		
35	Special Cost Centers	406,272	35
36	Provider Participation Fee	255,694	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 7,081,278	40
41	**Income before Income Taxes (line 30 minus line 40)****	(141,749)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (141,749)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 6,388,562	44
45	Private Pay - Net Inpatient Revenue	78,915	45
46	Medicare - Net Inpatient Revenue	604,206	46
47	Other-(specify) HOSPICE/INSURANCE/ETC	287,672	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 7,359,355	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 (formerly WOODSIDE) # 0043406 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,916	2,191	$ 95,192	$ 43.45	1
2	Assistant Director of Nursing	1,866	2,025	73,027	36.06	2
3	Registered Nurses	9,129	9,704	307,196	31.66	3
4	Licensed Practical Nurses	24,790	26,369	689,693	26.16	4
5	CNAs & Orderlies	61,893	65,810	797,598	12.12	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	16	17	294	17.29	8
9	Activity Director					9
10	Activity Assistants	8,548	8,910	107,210	12.03	10
11	Social Service Workers	5,154	5,440	91,500	16.82	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	3,135	3,327	56,443	16.97	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	2,072	2,211	104,181	47.12	20
21	Assistant Administrator					21
22	Other Administrative	780	780	24,429	31.32	22
23	Office Manager					23
24	Clerical	5,936	6,300	86,161	13.68	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	1,930	2,225	23,456	10.54	31
32	Other Health C: MDS/Admissions	7,982	8,363	252,224	30.16	32
33	Other(specify) Transp/Security	5,626	5,914	59,384	10.04	33
34	TOTAL (lines 1 - 33)	140,773	149,586	$ 2,767,988 *	$ 18.50	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	16,634	9-3	36
37	Medical Records Consultant	N	0	10-3	37
38	Nurse Consultant	T	0	10-3	38
39	Pharmacist Consultant	H	7,728	10-3	39
40	Physical Therapy Consultant	L	26,906	10a-3	40
41	Occupational Therapy Consultant	Y	9,427	10a-3	41
42	Respiratory Therapy Consultant		500	10a-3	42
43	Speech Therapy Consultant	F	4,196	10a-3	43
44	Activity Consultant	E	4,325	11-3	44
45	Social Service Consultant	E	1,103	12-3	45
46	Other(specify)	S			46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 70,819		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 (formerly WOODS] # 0043406 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
MARCITA CARTER	ADMINISTRATOR		$ 104,181
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 104,181

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	$ 5,852
NATIONAL DATACARE	DATA PROCESSING	2,402
KBKB	ACCOUNTING	18,000
MCBRIDE ENGINEERING	CONSULTING	800
RELIAS LEARNING	TRAINING	1,923
U.S.HOUSING CONSULTANT	CONSULTING	5,281
PERSONNEL PLANNERS	UNEMPLOYMT CONSULT	1,900
RICHARD PEELO	MEDICARE COST REPORT	4,500
MCCABE KIRSHNER	CAPTIVE INSUR. SOLNS	1,250
LEGAL-SEE SCHEDULE ATTACHED		17,988
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 59,896

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 60,096
Unemployment Compensation Insurance	53,848
FICA Taxes	209,110
Employee Health Insurance	80,540
Employee Meals	10,950
Illinois Municipal Retirement Fund (IMRF)*	
EMPLOYEE BENEFITS - OTHER	15,081
PENSION/PROFIT SHARING PLANS	13,059
TOTAL (agree to Schedule V, line 22, col.8)	$ 442,684

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	$
Advertising: Employee Recruitment	3,470
Health Care Worker Background Check	1,790
(Indicate # of checks performed 32)	
Patient Background Checks 140	1,400
TRUST/FRANCHISE/CONTRIB/ETC	4,780
MARKETING/ADV/PROMO	15,242
LICENSES/DUES/SUBSCRIPTIONS	17,247
MGMT CO ALLOC	
TRUST/FRANCHISE/CONTRIB/ETC	(4,780)
Less: Public Relations Expense	(0)
Non-allowable advertising	(15,242)
Yellow page advertising	(0)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 23,907

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	11,454
BRIA HEALTH SVCS ALLOC	2,699
Seminar Expense	629
BRIA HEALTH SVCS ALLOC	305
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 15,087

* Attach copy of IMRF notifications

**See instructions.

BRIA OF CHICAGO HEIGHTS (formerly WOODSIDE)

LEGAL INVOICE SCHEDULE

12/31/2017

DATE	FIRM	INVOICE #	PURPOSE	COST	TOTAL COST
12/6/2017	Drinker Biddle & Reath	15116465C	UPDATE HIPAA	550.41	
					550.41
2/1/2017	Laner Muchin,LTD.	497334	UNION PENSION AUDIT	1,771.25	
4/1/2017	Laner Muchin,LTD.	514100	" "	171.25	
6/1/2017	Laner Muchin,LTD.	517602	" "	586.25	
7/1/2017	Laner Muchin,LTD.	519573	" "	285.00	
					2,813.75
11/17/2017	SB2 Inc	8320C	FILING FEE/FEDERAL COMPLAINT RE:	500.00	
12/1/2017	SB2 Inc	8333C	MEDICARE/MEDICAID REIMBURSEMENT	500.00	
12/31/2001	SB2 Inc	8552C	" "	500.00	
12/31/2001	SB2 Inc	8665C	" "	171.61	
					1,671.61
1/31/2017	Stone, McGuire & Siegel	11907	TRAINING & COMPLIANCE PROGRAM	2,305.00	
2/28/2017	Stone, McGuire & Siegel	11953	" "	550.00	
3/31/2017	Stone, McGuire & Siegel	11994	" "	2,520.00	
4/30/2017	Stone, McGuire & Siegel	12073	" "	1,250.00	
5/31/2017	Stone, McGuire & Siegel	12139	" "	995.00	
7/31/2017	Stone, McGuire & Siegel	12311	" "	778.76	
8/31/2017	Stone, McGuire & Siegel	12414	" "	700.00	
9/30/2017	Stone, McGuire & Siegel	9.30.17	" "	700.00	
10/30/2017	Stone, McGuire & Siegel	12585	" "	700.00	
11/30/2017	Stone, McGuire & Siegel	12671	" "	700.00	
12/30/2017	Stone, McGuire & Siegel	12256	" "	1,103.75	
1/30/2018	Stone, McGuire & Siegel	12763	" "	700.00	
					13,002.51
6/6/2017	Misc Income - ins brokerage ref			(50.00)	
					(50.00)
				TOTAL	**17,988.28**

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS (formerly WOODSIDE) # 0043406 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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 11,424 (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. $ **11,800** 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. $ **255,694**
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. $ **10,950** 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.