

		FOR BHF USE					

LL1

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

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: 0052043

Facility Name: BRIA OF RIVER OAKS

Address: 14500 S. MANISTEE BURNHAM 60633
 Number City Zip Code

County: COOK

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

HFS ID Number: _____

Date of Initial License for Current Owners: 11/01/12

Type of Ownership:

<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL
<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State
<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County
IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____
	<input type="checkbox"/> "Sub-S" Corp.	
	<input checked="" type="checkbox"/> Limited Liability Co.	
	<input type="checkbox"/> Trust	
	<input type="checkbox"/> 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 01/01/2017 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 RIVER OAKS

0052043 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	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	103	Skilled (SNF)	103	37,595	1
2		Skilled Pediatric (SNF/PED)			2
3	206	Intermediate (ICF)	206	75,190	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	309	TOTALS	309	112,785	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	1,774		4,042	5,816	8
9	SNF/PED					9
10	ICF	83,041	345		83,386	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	84,815	345	4,042	89,202	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 79.09%

D. How many bed reserve days during this year were paid by the Department?

0 (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

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES NO

I. On what date did you start providing long term care at this location?

Date started 11/1/12

J. Was the facility purchased or leased after January 1, 1978?

YES Date 11/1/12 NO

K. Was the facility certified for Medicare during the reporting year?

YES NO If YES, enter number of beds certified _____ and days of care provided 4,042

Medicare Intermediary WISCONSIN PHYSICIANS SERVICE

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

Is your fiscal year identical to your tax year? YES 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 RIVER OAKS

0052043

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					9	10
	A. General Services	1	2	3	4	5	6	7	8		
1	Dietary		10,650	1,222,271	1,232,921	(54,750)	1,178,171		1,178,171		1
2	Food Purchase		19,034		19,034		19,034		19,034		2
3	Housekeeping		17,418	563,737	581,155		581,155		581,155		3
4	Laundry		15,897	333,407	349,304		349,304		349,304		4
5	Heat and Other Utilities			233,453	233,453		233,453	2,241	235,694		5
6	Maintenance	108,116	67,837	29,119	205,072		205,072	7,069	212,141		6
7	Other (specify):* Security	242,220		37,235	279,455		279,455	495	279,950		7
8	TOTAL General Services	350,336	130,836	2,419,222	2,900,394	(54,750)	2,845,644	9,805	2,855,449		8
	B. Health Care and Programs										
9	Medical Director			32,000	32,000		32,000		32,000		9
10	Nursing and Medical Records	4,388,231	257,686	25,236	4,671,153		4,671,153	54,598	4,725,751		10
10a	Therapy			22,113	22,113		22,113		22,113		10a
11	Activities	169,393	24,545	4,432	198,370		198,370		198,370		11
12	Social Services	223,412	8,503	3,152	235,067		235,067		235,067		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	4,781,036	290,734	86,933	5,158,703		5,158,703	54,598	5,213,301		16
	C. General Administration										
17	Administrative	159,429		1,179,053	1,338,482		1,338,482	(1,036,694)	301,788		17
18	Directors Fees										18
19	Professional Services			287,956	287,956		287,956	20,805	308,761		19
20	Dues, Fees, Subscriptions & Promotions			79,688	79,688		79,688	(3,479)	76,209		20
21	Clerical & General Office Expenses	332,932	45,462	293,542	671,936		671,936	(214,844)	457,092		21
22	Employee Benefits & Payroll Taxes			874,861	874,861	54,750	929,611		929,611		22
23	Inservice Training & Education			13,384	13,384		13,384	775	14,159		23
24	Travel and Seminar							6,868	6,868		24
25	Other Admin. Staff Transportation			20,881	20,881		20,881	(2,949)	17,932		25
26	Insurance-Prop.Liab.Malpractice			305,394	305,394		305,394	50,412	355,806		26
27	Other (specify):*			258,470	258,470		258,470	(220,064)	38,406		27
28	TOTAL General Administration	492,361	45,462	3,313,229	3,851,052	54,750	3,905,802	(1,399,170)	2,506,632		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,623,733	467,032	5,819,384	11,910,149		11,910,149	(1,334,767)	10,575,382		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.

V.COST CENTER EXPENSES

PAGE 3 COLUMN 3 OTHER

LINE	SCHED REF	TOTAL
1	DIETARY	
	DIETITIAN CONSULTANT XVIII B 35-2	0
	REPAIRS & MAINTENANCE	0
	DIETARY-SERVICE CONTRACTS	1,222,271
3	HOUSEKEEPING	
	CONTRACTED BUILDING MAINTENANCE	63,626
	HOUSEKEEPING- SERVICE CONTRACT	500,111
4	LAUNDRY	
	EQUIPMENT REPAIRS & MAINTENANCE	0
	CONTRACTED LAUNDRY SERVICES	333,407
5	HEAT & OTHER UTILITIES	
	GAS HEAT	44,102
	ELECTRICITY	114,859
	WATER	71,360
	CABLE TV - LOBBY	3,132
		233,453
6	MAINTENANCE	
	GROUNDS MAINTENANCE	4,524
	PAINTING & DECORATING	0
	BUILDING REPAIRS	0
	MAINTENANCE TRAVEL	0
	EQUIPMENT MAINTENANCE & REPAIR	7,787
	ELEVATOR MAINTENANCE & REPAIR	0
	OUTSIDE LABOR	0
	EXTERMINATING SERVICE	0
	FIRE SERVICE	16,808
		29,119
7	OTHER	
	SCAVENGER	37,235
	SECURITY SERVICE	0
		37,235
9	MEDICAL DIRECTOR	
	MEDICAL DIRECTOR FEES XVIII B 36-2	32,000
		32,000

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	156
	MEDICAL RECORDS CONSULTANT XVIII B 37-2	0
	PHARMACY CONSULTANT XVIII B 39-2	23,330
	UTILIZATION REVIEW FEES XVIII B __-2	0
	PHYSICIANS XVIII B __-2	0
	PSYCHIATRIC XVIII B __-2	0
	RN CONSULTANT XVIII B 38-2	0
	PROGRAM CONSULTANT	1,750
		25,236
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	10,726
	OCCUPATIONAL THERAPY CONSULTANT XVIII B 41-2	3,315
	RESPIRATORY THERAPY CONSULTANT XVIII B 42-2	0
	SPEECH THERAPY CONSULTANT XVIII B 43-2	8,072
		22,113
11	ACTIVITIES	
	CABLE TV - PATIENT ROOMS	0
	ACTIVITY REHAB CONSULTANT XVIII B 44-2	4,432
		4,432
12	SOCIAL SERVICES	
	SOCIAL REHABILITATION SERVICES	0
	SOCIAL REHABILITATION CONSULTANT XVIII B 45-2	3,152
	SOCIAL WORKER XVIII B 45-2	0
		3,152
13	NURSE AIDE TRAINING	
	NURSE AIDE TRAINING COSTS XIII	0

V.COST CENTER EXPENSES PAGE 3 COLUMN 3 OTHER

LINE	SCHED REF	TOTAL
14	PROGRAM TRANSPORTATION	
	PATIENT TRANSPORTATION	0
		0
17	ADMINISTRATIVE	
	MANAGEMENT FEES XIX B	1,179,053
	DIRECTORS FEES	
18	DIRECTORS FEES	0
19	PROFESSIONAL SERVICES	
	DATA PROCESSING XIX C	16,237
	ADMINISTRATIVE CONSULTANTS XIX C	0
	PROFESSIONAL FEES XIX C	151,008
	SOFTWARE MAINTENANCE	120,711
20	FEES,SUBSCRIPTIONS,PROMOTIONS	287,956
	ENTERTAINMENT & MARKETING VI 19 XIX F	0
	ADV & PROMO-NON PATIENT RELATED VI 25 XIX F	13,073
	EMPLOYEE RECRUITMENT/WANT ADS XIX F	6,019
	CONTRIBUTIONS VI 20 XIX F	1,000
	DUES & SUBSCRIPTIONS XIX F	35,126
	LICENSES & PERMITS XIX F	8,719
	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	13,110
	HEALTH CARE WORKER BACKGROUND CHECKS XIX F	1,331
	PATIENT BACKGROUND CHECKS XIX F	1,310
		79,688
21	CLERICAL & GENERAL OFFICE EXPENSES	
	BANK CHARGES (INCLUDES NO OVERDRAFT CHARGES)	2,340
	EQUIPMENT REPAIR & MAINTENANCE	0
	OUTSIDE CLERICAL SERVICES	258,000
	PENALTIES / OVERDRAFT CHARGES VI 18	0
	HOME OFFICE EXPENSE	0
	THEFT & DAMAGE LOSS	0
	TELEPHONE	30,311
	MESSSENGER SERVICE	2,891
		293,542

LINE	SCHED REF	TOTAL
22	EMPLOYEE BENEFITS & PAYROLL TAXES	
	FICA TAXES XIX D	423,329
	UNEMPLOYMENT COMPENSATION XIX D	76,278
	WORKERS COMPENSATION INSURANCE XIX D	98,028
	HOSPITALIZATION INSURANCE XIX D	257,930
	EMPLOYEE BENEFITS - OTHER XIX D	17,344
	EMPLOYEE PHYSICAL EXAMS XIX D	0
	INSURANCE - EXECUTIVE LIFE VI 21/XIX D	0
	PENSION/PROFIT SHARING PLANS XIX D	1,952
		874,861
23	INSERVICE TRAINING & EDUCATION	
	EDUCATION & SEMINARS	13,384
		13,384
24	TRAVEL & SEMINARS	
	EDUCATION & SEMINARS XIX G	0
	TRAVEL XIX G	0
		0
25	ADMIN. STAFF TRANSPORTATION	
	TRANSPORTATION - STAFF	20,881
		20,881
26	INSURANCE - PROP. LIAB & MALPRACTICE	
	GENERAL INSURANCE	305,394
		305,394
27	OTHER	
	BAD DEBTS VI 24	258,470
		258,470

GRAND TOTAL COLUMN 3 OTHER

5,819,384

**BRIA OF RIVER OAKS
SCHEDULES
12/31/2017**

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

TOTAL FOOD PURCHASE	19,034
LESS SALES TAX	<u>0</u>
NET FOOD	19,034

HAVE YOU FORGOTTEN TO ENTER SALES TAX ON PAGE 5???

TOTAL PATIENT CENSUS	89,202
TIMES 3 MEALS PER DAY	<u>3</u>
TOTAL PATIENT MEALS	267,606

ADD # EMPLOYEE MEALS/DAY	50
TIMES # DAYS	<u>365</u>
TOTAL EMPLOYEE MEALS	18,250

PATIENT MEALS	267,606
ADD EMPLOYEE MEALS	<u>18,250</u>
TOTAL MEALS/YEAR	285,856

NET FOOD	19,034
DIVIDE TOTAL MEALS/YEAR	<u>285,856</u>

COST PER MEAL	3.00
TIMES EMPLOYEE MEALS	<u>18,250</u>
EMPLOYEE MEAL RECLASSIFICATION	<u><u>54,750</u></u>

Facility Name & ID Number

BRIA OF RIVER OAKS

#0052043

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	Supplies	Other	Total					9	10
	D. Ownership	1	2	3	4	5	6	7	8		
30	Depreciation			42,044	42,044		42,044	443,861	485,905		30
31	Amortization of Pre-Op. & Org.										31
32	Interest			83,770	83,770		83,770	442,661	526,431		32
33	Real Estate Taxes							979,248	979,248		33
34	Rent-Facility & Grounds			2,766,169	2,766,169		2,766,169	(2,766,169)			34
35	Rent-Equipment & Vehicles			88,845	88,845		88,845	21,168	110,013		35
36	Other (specify):* STORAGE			35,078	35,078		35,078	46,596	81,674		36
37	TOTAL Ownership			3,015,906	3,015,906		3,015,906	(832,635)	2,183,271		37
	Ancillary Expense										
	E. Special Cost Centers										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		139,893	550,050	689,943		689,943		689,943		39
40	Barber and Beauty Shops										40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			680,519	680,519		680,519		680,519		42
43	Other (specify):*										43
44	TOTAL Special Cost Centers		139,893	1,230,569	1,370,462		1,370,462		1,370,462		44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,623,733	606,925	10,065,859	16,296,517		16,296,517	(2,167,402)	14,129,115		45

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

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.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	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	(1,707)	30		9
10	Interest and Other Investment Income	(21,414)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax		2		13
14	Non-Care Related Interest		32		14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees		20		17
18	Fines and Penalties		21		18
19	Entertainment		20		19
20	Contributions	(14,110)	20		20
21	Owner or Key-Man Insurance		22		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(258,470)	27		24
25	Fund Raising, Advertising and Promotional	(13,073)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising		20		28
29	Other-Attach Schedule SEE PG 5A	(125,065)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (433,839)		\$	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	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(1,733,563)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,733,563)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (2,167,402)		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	2	3	4	
		Yes	No	Amount	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 RIVER OAKS

Report Period Beginning: 01/01/2017
 Ending: 12/31/2017
 ID# 0052043

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	BANK CHARGES	\$ (2,340)	21	1
2	MARKETING SALARIES	(119,776)	21	2
3	MARKETING TRAVEL	(2,949)	25	3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(125,065)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number BRIA OF RIVER OAKS# 0052043

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	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
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	1,470	771	0	0	0	0	0	0	0	0	2,241	5
6	Maintenance	0	4,013	3,056	0	0	0	0	0	0	0	0	7,069	6
7	Other (specify):*	0	0	495	0	0	0	0	0	0	0	0	495	7
8	TOTAL General Services	0	5,483	4,322	0	0	0	0	0	0	0	0	9,805	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	54,598	0	0	0	0	0	0	0	0	54,598	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	54,598	0	0	0	0	0	0	0	0	54,598	16
	C. General Administration													
17	Administrative	0	0	(1,036,694)	0	0	0	0	0	0	0	0	(1,036,694)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	123	7,982	12,700	0	0	0	0	0	0	0	20,805	19
20	Fees, Subscriptions & Promotions	(27,183)	0	23,704	0	0	0	0	0	0	0	0	(3,479)	20
21	Clerical & General Office Expenses	(122,116)	37	(92,765)	0	0	0	0	0	0	0	0	(214,844)	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	775	0	0	0	0	0	0	0	0	775	23
24	Travel and Seminar	0	0	6,868	0	0	0	0	0	0	0	0	6,868	24
25	Other Admin. Staff Transportation	(2,949)	0	0	0	0	0	0	0	0	0	0	(2,949)	25
26	Insurance-Prop.Liab.Malpractice	0	371	2,874	47,167	0	0	0	0	0	0	0	50,412	26
27	Other (specify):*	(258,470)	0	38,406	0	0	0	0	0	0	0	0	(220,064)	27
28	TOTAL General Administration	(410,718)	531	(1,048,850)	59,867	0	0	0	0	0	0	0	(1,399,170)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(410,718)	6,014	(989,930)	59,867	0	0	0	0	0	0	0	(1,334,767)	29

Facility Name & ID Number BRIA OF RIVER OAKS

0052043

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. 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	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
1	V	36 OFFICE RENT	\$ 25,200	IME REALTY CORP.		\$	(25,200)	1	
2	V	5 UTILITIES				1,470	1,470	2	
3	V	6 MAINTENANCE				3,012	3,012	3	
4	V	6 ALARM SERVICE				1,001	1,001	4	
5	V	19 ACCOUNTING FEES				123	123	5	
6	V	21 OFFICE EXPENSE				37	37	6	
7	V	26 INSURANCE				371	371	7	
8	V	30 DEPRECIATION (SL)				2,820	2,820	8	
9	V	32 INTEREST				2,783	2,783	9	
10	V	33 REAL ESTATE TAX				3,373	3,373	10	
11	V	35 RENT EXPENSE				14,230	14,230	11	
12	V							12	
13	V							13	
14	Total		\$ 25,200			\$ 29,220	\$ *	4,020	14

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

Facility Name & ID Number

BRIA OF RIVER OAKS

0052043

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. 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	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	17	MANAGEMENT FEES	\$ 1,050,000	BRIA HEALTH SERVICES , LLC		\$	\$ (1,050,000)	15
16	V	21	OUTSIDE CLERICAL	258,000				(258,000)	16
17	V	17	CFO SALARY-A.WEINFELD			13,306		13,306	17
18	V	10	SALARIES-MEDICARE/NURSING			53,368		53,368	18
19	V	21	SALARIES-PURCHASING D.SEGAL			20,545		20,545	19
20	V	21	SALARIES-CLERICAL RELTD PARTIES			22,600		22,600	20
21	V	21	SALARIES - CLERICAL			89,005		89,005	21
22	V	5	UTILITIES			771		771	22
23	V	6	MAINTENANCE			3,056		3,056	23
24	V	7	SCAVENGER			495		495	24
25	V	10	NURSING CONSULTANT			1,230		1,230	25
26	V	19	PROFESSIONAL FEES			7,982		7,982	26
27	V	20	DUES , FEES,SUBSCRIPTIONS			23,704		23,704	27
28	V	21	OFFICE EXPENSE			33,085		33,085	28
29	V	23	SEMINARS			775		775	29
30	V	24	TRAVEL			6,868		6,868	30
31	V	26	INSURANCE			2,874		2,874	31
32	V	27	EMPLOYEE BENEFITS			38,406		38,406	32
33	V	30	DEPRECIATION SL			12,891		12,891	33
34	V	32	INTEREST			55,051		55,051	34
35	V	33	RE TAX			624		624	35
36	V	36	OFFICE RENT			1,085		1,085	36
37	V	35	STORAGE,EQUIP, AUTO RENTAL			6,938		6,938	37
38	V								38
39	Total		\$ 1,308,000			\$ 394,659	\$ *	(913,341)	39

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

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. 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	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	30 DEPREC S.L -IMP	\$	BURNHAM HEALTHCARE PROPERTIES, LLC		\$ 4,857	\$ 4,857	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V	34 RENT	2,766,169	BURNHAM HEALTHCARE REALTY, LLC			(2,766,169)	20
21	V	19 PROFESSIONAL FEES		BURNHAM HEALTHCARE REALTY, LLC		12,700	12,700	21
22	V	26 INSURANCE - PROPERTY		BURNHAM HEALTHCARE REALTY, LLC		47,167	47,167	22
23	V	30 DEPR S.L BUILDING & IMP		BURNHAM HEALTHCARE REALTY, LLC		411,584	411,584	23
24	V	30 DEPR S.L. - EQUIP & FURN		BURNHAM HEALTHCARE REALTY, LLC		13,416	13,416	24
25	V	32 INTEREST		BURNHAM HEALTHCARE REALTY, LLC		406,241	406,241	25
26	V	33 REAL ESTATE TAXES		BURNHAM HEALTHCARE REALTY, LLC		975,251	975,251	26
27	V	36 M.I.P. INSURANCE		BURNHAM HEALTHCARE REALTY, LLC		70,711	70,711	27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 2,766,169			\$ 1,941,927	\$ * (824,242)	39

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

Facility Name & ID Number

BRIA OF RIVER OAKS

#

0052043

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 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		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference
						Hours	Percent	Description	Amount	
1	ALLOCATION FR BRIA HEALTH SERVICES								\$	1
2	DOV SEGAL	Purchasing Consult	consulting		SEE	SEE		salary	20,545	21-7
3										3
4	FRED BERKOVITS	Administrative Cons.	consulting		ATTACHED	ATTACHED		fees	129,053	17-3
5										5
6	AVRUM WEINFELD	CFO	ADMINISTRATIVE		SCHEDULE	SCHEDULE		salary	13,306	17-7
7										7
8										8
9										9
10										10
11										11
12										12
13								TOTAL	\$ 162,904	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 RIVER OAKS

0052043

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 STREET
 City / State / Zip Code SKOKIE, IL 60077
 Phone Number (847)674-5795
 Fax Number (847) 674-5794

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	INCOME	121,050	6	\$ 7,060	25,200	\$ 1,470	1
2	6	MAINTENANCE	INCOME	121,050	6	14,466	25,200	3,012	2
3	6	ALARM SERVICE	INCOME	121,050	6	4,809	25,200	1,001	3
4	19	ACCOUNTING FEES	INCOME	121,050	6	593	25,200	123	4
5	21	OFFICE EXPENSE	INCOME	121,050	6	177	25,200	37	5
6	26	INSURANCE	INCOME	121,050	6	1,781	25,200	371	6
7	30	DEPRECIATION (SL)	INCOME	121,050	6	13,548	25,200	2,820	7
8	32	INTEREST	INCOME	121,050	6	13,370	25,200	2,783	8
9	33	REAL ESTATE TAX	INCOME	121,050	6	16,204	25,200	3,373	9
10	35	RENT EXPENSE	INCOME	121,050	6	68,357	25,200	14,230	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	\$	\$ 29,220	25

Facility Name & ID Number **BRIA OF RIVER OAKS**

0052043

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

Name of Related Organization BRIA HEALTH SERVICES LLC
 Street Address 5151 CHURCH STREET
 City / State / Zip Code SKOKIE, IL 60077
 Phone Number (847)674-5795
 Fax Number (847) 674-5794

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	17	CFO SALARY-A.WEINFELD	WEIGHTED AVG HRS		\$ 96,690	\$ 96,690		\$ 13,306	1
2	10	SAL-MEDICARE/NURSING	CENSUS DAYS	521,994	9	312,297	89,202	53,368	2
3	21	SAL-PURCHASING D.SEGAL	WEIGHTED AVG HRS		164,360	164,360		20,545	3
4	21	SAL-CLERICAL RELTD PARTIES	WEIGHTED AVG HRS		135,820	135,820		22,600	4
5	21	SAL - CLERICAL	CENSUS DAYS	521,994	9	520,839	89,202	89,005	5
6	5	UTILITIES	CENSUS DAYS	521,994	9	4,514	89,202	771	6
7	6	MAINTENANCE	CENSUS DAYS	521,994	9	17,882	89,202	3,056	7
8	7	SCAVENGER	CENSUS DAYS	521,994	9	2,899	89,202	495	8
9	10	NURSING CONSULTANT	CENSUS DAYS	521,994	9	7,200	89,202	1,230	9
10	19	PROFESSIONAL FEES	CENSUS DAYS	521,994	9	46,709	89,202	7,982	10
11	20	DUES , FEES,SUBSCRIPTIONS	CENSUS DAYS	521,994	9	138,710	89,202	23,704	11
12	21	OFFICE EXPENSE	CENSUS DAYS	521,994	9	193,606	89,202	33,085	12
13	23	SEMINARS	CENSUS DAYS	521,994	9	4,537	89,202	775	13
14	24	TRAVEL	CENSUS DAYS	521,994	9	40,190	89,202	6,868	14
15	26	INSURANCE	CENSUS DAYS	521,994	9	16,818	89,202	2,874	15
16	27	EMPLOYEE BENEFITS	CENSUS DAYS	521,994	9	224,745	89,202	38,406	16
17	30	DEPRECIATION SL	CENSUS DAYS	521,994	9	75,436	89,202	12,891	17
18	32	INTEREST	CENSUS DAYS	521,994	9	322,149	89,202	55,051	18
19	33	RE TAX	CENSUS DAYS	521,994	9	3,652	89,202	624	19
20	36	OFFICE RENT	CENSUS DAYS	521,994	9	6,350	89,202	1,085	20
21	35	STORAGE,EQUIP, AUTO RENTAL	CENSUS DAYS	521,994	9	40,603	89,202	6,938	21
22									22
23									23
24									24
25	TOTALS					\$ 2,376,006	\$ 1,230,006	\$ 394,659	25

Facility Name & ID Number

BRIA OF RIVER OAKS

0052043

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**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1	CAMBRIDGE REALTY		X	MORTGAGE	\$71,962.98	8/29/13	\$ 14,529,500	\$ 12,686,313		0.0325	\$ 406,241	1								
2												2								
3	MEMBERS -BYB	X		WORKING CAPITAL	\$15,000.00	11/1/12	750,000			0.0550	3,606	3								
4	B.WEINFELD	X		WORKING CAPITAL	\$2,500.00	11/1/12	200,000	186,589	10/1/32	0.1409	26,562	4								
5	S.SEGAL			WORKING CAPITAL	\$1,590.00	11/1/12	150,000	83,136	11/1/22	0.0500	4,553	5								
Working Capital																				
6	MB FINANCIL			WORKING CAPITAL	INTEREST	REVOLV					44,665	6								
7				INSURANCE							4,384	7								
8	RELATED IME & BRIA										57,834	8								
9	TOTAL Facility Related				\$91,052.98		\$ 15,629,500	\$ 12,956,038			\$ 547,845	9								
B. Non-Facility Related*																				
10	IRS,IDR,ETC		X	LATE FEES								10								
11												11								
12												12								
13												13								
14	TOTAL Non-Facility Related						\$	\$			\$	14								
15	TOTALS (line 9+line14)						\$ 15,629,500	\$ 12,956,038			\$ 547,845	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ _____ Line # _____

* 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 RIVER OAKS**

0052043 Report Period Beginning: **01/01/2017** Ending: **12/31/2017**

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1.	Real Estate Tax accrual used on 2016 report.			\$	955,368 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.)			\$	1,003,851 2
3.	Under or (over) accrual (line 2 minus line 1).			\$	48,483 3
4.	Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	999,854 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.)			\$	34,540 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 \$ 103,629 For 13 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$	(103,629) 6
7.	Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	979,248 7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2012	853,129	8	
		2013	891,651	9	
		2014	1,036,566	10	
		2015	955,296	11	
		2016	1,003,851	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 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 RIVER OAKS COUNTY COOK

FACILITY IDPH LICENSE NUMBER 0052043

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)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>30-06-313-040-0000</u>	<u>NURSING HOME</u>	\$ <u>813,204.03</u>	\$ <u>813,204.03</u>
2. <u>30-06-313-045-0000</u>	<u>NURSING HOME</u>	\$ <u>4,752.54</u>	\$ <u>4,752.54</u>
3. <u>30-06-313-051-0000</u>	<u>NURSING HOME</u>	\$ <u>40,013.57</u>	\$ <u>40,013.57</u>
4. <u>30-06-313-052-0000</u>	<u>NURSING HOME</u>	\$ <u>9,022.21</u>	\$ <u>9,022.21</u>
5. <u>30-06-313-053-0000</u>	<u>NURSING HOME</u>	\$ <u>10,505.35</u>	\$ <u>10,505.35</u>
6. <u>30-06-313-054-0000</u>	<u>NURSING HOME</u>	\$ <u>122,356.52</u>	\$ <u>122,356.52</u>
7. _____	_____	\$ _____	\$ _____
8. _____	<u>MGMT OFFICE ALLOC</u>	\$ <u>3,997.00</u>	\$ <u>3,997.00</u>
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u><u>1,003,851.22</u></u>	\$ <u><u>1,003,851.22</u></u>

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.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 72,554 B. General Construction Type: Exterior 3 STORY Frame BRICK Number of Stories 3

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

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

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (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 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	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1			1998	\$ 1,500,000	1
2					2
3	TOTALS			\$ 1,500,000	3

Facility Name & ID Number BRIA OF RIVER OAKS# 0052043

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	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	309		1998		\$ 12,649,700	\$ 324,351	39	\$ 324,351		\$ 6,085,691	4
5											5
6											6
7	IME ALLOC					1,414		1,414			7
8	BRIA ALLOC					1,363		1,363			8
	Improvement Type**										
9	ROOF - REALTY		1998		74,000	1,897	39	1,897		36,703	9
10	WALLCOVERINGS - REALTY		1998		39,379	1,010	39	1,010		19,537	10
11	PAINTING - REALTY		1998		12,962	332	39	332		6,426	11
12	WINDOW TREATMENTS - REALTY		1998		38,112	977	39	977		18,903	12
13	FENCE - REALTY		1998		650	17	39	17		326	13
14	NEW WINDOWS - REALTY		1998		20,445	524	39	524		10,139	14
15	PAINTERS SALARIES - REALTY		1998		64,064	1,643	39	1,643		31,783	15
16	NURSE STATION - REALTY		1998		23,100	592	39	592		11,455	16
17	TILING - REALTY		1998		635	17	39	17		323	17
18	BUILT IN CABINETS - REALTY		1998		64,700	1,659	39	1,659		32,095	18
19	NEW COILS FOR AHV - REALTY		1999		6,000	154	39	154		2,851	19
20	NEW BOILER - REALTY		1999		20,328	521	39	521		9,645	20
21	HOT WATER TANK - REALTY		1999		2,750	71	39	71		1,314	21
22	ROOF - REALTY		1999		29,500	756	39	756		13,995	22
23	PATIO - REALTY		1999		5,080		15			5,080	23
24	AWNING - REALTY		1999		3,000		15			3,000	24
25	LIGHTS - REALTY		1999		7,603	195	39	195		3,610	25
26	NURSE CALL STATION - REALTY		1999		1,957	50	39	50		926	26
27	WINDOW TREATMENTS - REALTY		1999		11,207	287	39	287		5,314	27
28	CORRIDOR BORDERS - REALTY		1999		6,154	158	39	158		2,925	28
29	SCREENS - REALTY		2000		3,543	129	27.5	129		2,260	29
30	AIR CONDITIONER REPLACEMENT - REALTY		2001		14,540	529	27.5	529		8,734	30
31	DOOR DETECTOR - REALTY		2001		1,800	65	27.5	65		1,074	31
32	A/C COMPRESSOR & REBUILT AIR HANDLER - REALTY		2001		22,621	823	27.5	823		13,590	32
33	ROOF VENTILATORS - REALTY		2001		6,898	251	27.5	251		4,145	33
34	BOILER - REALTY		2001		63,746	2,318	27.5	2,318		38,276	34
35	WALK IN FREEZER - REALTY		2001		3,750	136	27.5	136		2,246	35
36	DOOR - REALTY		2001		2,970	108	27.5	108		1,783	36

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

See Page 12A, Line 70 for total

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

Facility Name & ID Number BRIA OF RIVER OAKS# 0052043

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	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	<u>DRYER EXHAUST FAN - REALTY</u>	2001	\$ 4,050	\$ 147	27.5	\$ 147		\$ 2,428	37
38	<u>DOORS - REALTY</u>	2001	1,995	72	27.5	72		1,189	38
39	<u>DOORS - REALTY</u>	2001	1,723	63	27.5	63		1,040	39
40	<u>FLOOR TILING & CARPETING</u>	2001	4,497		5			4,497	40
41	<u>DRAPERIES</u>	2001	12,722		5			12,722	41
42	<u>HOT WATER HEATER & PIPING - REALTY</u>	2002	19,857	722	27.5	722		11,200	42
43	<u>ROOF - REALTY</u>	2002	6,150	224	27.5	224		3,474	43
44	<u>ELECTRIC DOOR LOCKING SYSTEM - REALTY</u>	2002	2,326	84	27.5	84		1,304	44
45	<u>DOORS - REALTY</u>	2002	10,098	367	27.5	367		5,693	45
46	<u>TILING - REALTY</u>	2002	17,815	648	27.5	648		10,052	46
47	<u>SAFETY LOCK SYSTEM - REALTY</u>	2002	5,854	213	27.5	213		3,304	47
48	<u>ELEVATOR REPAIR - REALTY</u>	2002	39,650	1,442	27.5	1,442		22,369	48
49	<u>BOILER - REALTY</u>	2002	9,550	347	27.5	347		5,383	49
50	<u>ELEVATOR - REALTY</u>	2003	100,632	3,659	27.5	3,659		53,290	50
51	<u>PATIO DOORS - REALTY</u>	2003	2,300	84	27.5	84		1,223	51
52	<u>FLOORING IN ELEVATORS - REALTY</u>	2003	1,155	42	27.5	42		611	52
53	<u>NURSES STATION - REALTY</u>	2003	6,806	247	27.5	247		3,598	53
54	<u>KITCHEN CABINETS - REALTY</u>	2003	2,836	103	27.5	103		1,501	54
55	<u>KITCHEN FLOORING - REALTY</u>	2003	2,673	97	27.5	97		1,413	55
56	<u>PATIO TILING & LIGHTING - REALTY</u>	2003	4,688	170	27.5	170		2,476	56
57	<u>COVE BASE IN ANNEX CORRIDOR - REALTY</u>	2003	824	30	27.5	30		436	57
58	<u>HANDRAILS & BUMPER GUARDS - REALTY</u>	2003	8,565	311	27.5	311		4,530	58
59	<u>LIGHTING FOR CORRIDORS - REALTY</u>	2003	1,410	51	27.5	51		743	59
60	<u>KICKPLATES - REALTY</u>	2003	5,300	193	27.5	193		2,810	60
61	<u>FREIGHT & SALES TAX ON ABOVE IMP. - REALTY</u>	2003	816	30	27.5	30		436	61
62	<u>DOOR ALARM SYSTEM</u>	2004	3,076		27.5	112	112	1,517	62
63	<u>NEW FLOORING</u>	2004	39,141		27.5	1,423	1,423	19,270	63
64	<u>AIR CONDITIONING CHILLER UNIT</u>	2004	14,876		27.5	541	541	7,326	64
65	<u>TILE FLOORING</u>	2004	4,031		27.5	147	147	1,990	65
66	<u>FIRE SUPPRESSION SYSTEMS</u>	2004	5,001		27.5	182	182	2,464	66
67	<u>SHOWER, BATH & TUB ROOMS AND KITCHEN</u>	2004	72,837		27.5	2,649	2,649	35,872	67
68	<u>AIR CONDITIONING UNIT</u>	2004	5,484		27.5	199	199	2,695	68
69	<u>POWER ROOF EXHAUST UNITS</u>	2005	3,972		27.5	145	145	1,770	69
70	TOTAL (lines 4 thru 69)		\$ 13,623,904	\$ 351,693		\$ 357,091	\$ 5,398	\$ 6,604,775	70

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

Facility Name & ID Number BRIA OF RIVER OAKS# 0052043

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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 13,623,904	\$ 351,693		\$ 357,091	\$ 5,398	\$ 6,604,775	1
2	RECLAIM PUMPS	2005	1,770		27.5	64	64	782	2
3	POWER ROOF EXHAUST FANS	2005	3,545		27.5	129	129	1,575	3
4	GREASE BASIN	2005	11,800		27.5	429	429	5,237	4
5	CUBICAL CURTAINS	2005	3,784		5			3,784	5
6	WALL MOUNTED WATER COOLER	2006	1,808		27.5	66	66	750	6
7	FIRE SUPPRESSION SYSTEM	2006	5,200		27.5	189	189	2,151	7
8	DOORS	2006	2,150		27.5	78	78	933	8
9	CARPETING	2006	2,690		5			2,690	9
10	ROOF REPAIR - REALTY	2007	4,900	178	27.5	178		1,787	10
11	BUILDING IMPROVEMENT- REALTY	2006	41,151	1,496	27.5	1,496		16,955	11
12	BUILDING IMPROVEMENT	2007	(41,151)		27.5	(1,496)	(1,496)	(14,898)	12
13	BOILER- REALTY	2008	24,300	884	27.5	884		8,840	13
14	SPRINKLERS- REALTY	2008	12,879	468	27.5	468		4,485	14
15	ROOF TOP VENTILATOR	2010	5,345	194	27.5	194		1,512	15
16	NURSE CALL PANEL ANNUNCIATOR	2010	2,354	86	27.5	86		670	16
17	FURNISH AND INSTALL DOORS-"B" FIRE LABEL	2010	5,102	186	27.5	186		1,418	17
18	ROOFTOP CHILLER AND CRANKCASE HEATER	2010	11,350	413	27.5	413		3,149	18
19	NURSE CALL PANEL ANNUNCIATOR	2010	17,440	634	27.5	634		4,851	19
20	ROOFTOP EXHAUST	2010	13,183	479	27.5	479		3,573	20
21	FIX ROOF TOPS	2010	2,724	99	27.5	99		730	21
22	BOOSTER HEATER, UNITAIRE FAN COIL UNIT	2010	4,530	165	27.5	165		1,224	22
23	DURO-LAST ROOF SYSTEM	2010	90,500	3,291	27.5	3,291		23,448	23
24	REPLACEMENT OF THE BOILERS	2010	19,310	702	27.5	702		5,060	24
25	INSTALL FIRE ALARM PANEL	2010	7,746	282	27.5	282		1,986	25
26		2010							26
27	FIRE DOOR	2011	3,420	124	27.5	124		780	27
28	A/C REPAIR	2011	6,603	240	27.5	240		1,530	28
29	WINDOWS & DOORS	2011	4,050	147	27.5	147		925	29
30	FIRE WALLS,NURSES STATION -SINKS	2011	8,330	303	27.5	303		1,881	30
31	CABINETS	2011	12,089	440	27.5	440		2,732	31
32	AUDIO DEVICE	2011	2,870	104	27.5	104		724	32
33	CANOPY F E MORAN	2011	5,220	190	27.5	190		1,322	33
34	TOTAL (lines 1 thru 33)		\$ 13,920,896	\$ 362,798		\$ 367,655	\$ 4,857	\$ 6,697,361	34

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

Facility Name & ID Number BRIA OF RIVER OAKS# 0052043

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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 13,920,896	\$ 362,798		\$ 367,655	\$ 4,857	\$ 6,697,361	1
2	TUCKPOINTING-REALTY	2011	15,900	578	27.5	578		3,877	2
3	HVAC WALL UNITS- REALTY	2011	5,000	182	27.5	182		1,236	3
4	FLOOR REPLACEMENT- REALTY	2011	24,000	873	27.5	873		5,856	4
5	BOILER- RALTY	2011	21,555	784	27.5	784		5,455	5
6	CHILLER- REALTY	2011	59,700	2,171	27.5	2,171		14,564	6
7	FOOD PROCESSOR- REALTY	2011	1,080	39	27.5	39		258	7
8	1ST FLOOR COLLING PIPE INSULATION- REALTY	2012	8,740	318	27.5	318		1,868	8
9	SPRINKLER SYSTEM- REALTY	2012	29,980	1,090	27.5	1,090		5,950	9
10	WINDOWS- REALTY	2012	4,110	149	27.5	149		801	10
11	FIRE PANEL AND WIRING- REALTY	2012	3,060	111	27.5	111		587	11
12	SIGN	2013	4,575	204	7	653	449	2,226	12
13	CUBICLE CURTAINS	2013	3,480	156	7	497	341	1,586	13
14	REMOVE AND DISPOSE OF SECTION OF WALL ACROSS	2013	4,350	158	27.5	158		705	14
15	FROM THE NURSES STATION IN THE ANNEX. REFRAME THE								15
16	WALL AND REBUILD THE WALL WITH ALL NECESSARY								16
17	DRYWALL AND ELECTRICAL WORK. RETILE INSIDE OF								17
18	SHOWER ROOM WALL. REINSTALL SAVED DOORS TO								18
19	SHOWER ROOM AND TOILET ROOM.								19
20	NURSE CALL LIGHT SYSTEM IN THE ORIGINAL ONE	2013	39,887	1,451	27.5	1,451		6,469	20
21	STORY BUILDING, THE ANNEX								21
22	REMOVE AND DISPOSE EXISTING DOOR AND PANEL TO	2013	5,250	191	27.5	191		851	22
23	ANNEX PATIO; SUPPLY AND INSTALL NEW TUBELITE								23
24	MONUMENTAL GLASS DOOR AND GLASS PANEL								24
25	SERVICE TO REPLACE ONE DEFECTIVE DISCONNECT	2013	4,300	156	27.5	156		696	25
26	SUPPLYING EAST ELEVATOR WITH ONE NEW 125 AMPERE								26
27	THREE PHASE CIRCUIT BREAKER WITH SHUNT TRIP								27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 14,155,863	\$ 371,409		\$ 377,056	\$ 5,647	\$ 6,750,346	34

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

Facility Name & ID Number **BRIA OF RIVER OAKS**# **0052043**

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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 14,155,863	\$ 371,409		\$ 377,056	\$ 5,647	\$ 6,750,346	1
2	1ST FLOOR SHOWER ROOM MATERIALS FIXURES	2013	5,972	217	27.5	217		968	2
3	SUPPLY ALL METERIALS FOR BATHROOM REBUILDING								3
4	INCLUDING: NEW WALL STUDS;CEMENT BOARD;								4
5	WATERPROOF TILE UNDERLAYMENT;COPPER PIPES,FITTINGS								5
6	AND SHUT-OFF VALVES;MORTAR,GROUT,SEALANT;GRAB BARS AND								6
7	EXHAUST FAN. REMOVING ALL WALL AND FLOOR TILES. ALL								7
8	WALL BOARDS,CEILING DRYWALL; REMOVE ALL DEBRIS.								8
9	REMOVE ALL OLD PLUMBING ITEMS;SUPPLY AND INSTALL NEW								9
10	COPPER SHUT-OFF VALVES,NEW COPPER BRANCH LINE PIPES								10
11	AND CONNECT NEW MIXING VALVE FOR SHOWER								11
12	FRAME AND POUR NEW SELF-LEVELING CONCRETE SUBFLOOR								12
13	IN SHOWER ROOM WITH PROPER SLOPE TOWARD FLOOR DRAIN								13
14	TILE SHOWER ROOM WALLS,HALF-WALL AND ENTIRE FLOOR								14
15	WITH TILE. PAINT SHOWER ROOM CEILING								15
16	WIRING FOR CABLE	2013	16,047	584	27.5	584		2,603	16
17	LIFE SAFETY/VENTILATION PROJECT	2013	24,007	873	27.5	873		3,892	17
18	SMOKE DETECTORS	2013	4,640	169	27.5	169		753	18
19	DRYWALL LAUNDRY ROOM	2013	5,287	192	27.5	192		856	19
20	100 WING CORRIDOR-REMOVE OLD CEILING TILES AND	2014	37,576	1,366	27.5	1,366		4,839	20
21	INSTALL NEW ACOUSTICAL CEILING SYSTEM								21
22	100 WING CORRIDOR-ACROVYN HANDRAIL & WALL PANE	2014	31,471	1,145	27.5	1,145		4,055	22
23	100 WING CORRIDOR - REMOVE COVE BASE AND VCT	2014	13,429	488	27.5	488		1,728	23
24	AND INSTALL NEW VCT,PVT AND MILL WORK								24
25	100 WING CORRIDOR - WALL COVERING,FLOOR PREP .	2014	9,356	340	27.5	340		1,204	25
26	AND MILLWORK								26
27	100 WING CORRIDOR - HANDRAIL GUARDS AND 2215 SF	2014	9,190	334	27.5	334		1,183	27
28	OF VCT CORK BOARD								28
29	100 WING CORRIDOR - VCT AND PVT BORDER	2014	3,694	134	27.5	134		475	29
30	100 WING CORRIDOR - PAINT DOORS & KICK PLATES	2014	4,179	152	27.5	152		538	30
31	1ST FLOOR NURSE STATION - DEMO OLD AND RELOCATE	2014	5,108	186	27.5	186		659	31
32	PLUMBING								32
33									33
34	TOTAL (lines 1 thru 33)		\$ 14,325,819	\$ 377,589		\$ 383,236	\$ 5,647	\$ 6,774,099	34

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

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 12D, Carried Forward		\$ 14,325,819	\$ 377,589		\$ 383,236	\$ 5,647	\$ 6,774,099	1
2	1ST FLOOR NURSE STATION - CUSTOM LARGE NURSE	2014	14,106	513	27.5	513		1,817	2
3	STATION WITH SOLID SURFACE								3
4	THERAPY ROOM - DOORS	2014	5,975	217	27.5	217		769	4
5	THERAPY ROOM - REMOVE EXISTING CEILING TILES	2014	9,875	359	27.5	359		1,271	5
6	AND INSTALL NEW ACOUSTICAL CEILING SYSTEM	2014	13,073	475	27.5	475		1,682	6
7	THERAPY ROOM - INSTALL NEW VCT AND COVE BASE								7
8	REMOVE PLUMBING FR RESIDENT ROOM AND DOORS								8
9	AND WALLS AND INSTALL NEW DRYWALL AND WINDOW								9
10	INSTALL								10
11	THERAPY ROOM - BATHROOM	2014	7,778	283	27.5	283		1,002	11
12	CONFERENCE ROOM - NEW CAPET TILE, COVE BASE, AND	2014	5,483	199	27.5	199		705	12
13	CORNER GUARDS								13
14	CONFERENCE ROOM - BATHROOM	2014	2,770	101	27.5	101		358	14
15	GUEST BATHROOM - REMOVE OLD PLUMBING FIXTURES	2014	11,071	403	27.5	403		1,427	15
16	AND INSTALL NEW FLOORING AND SINK AND TOILETS								16
17	RESIDENT ROOMS-CUBICLE CURTAINS,OVERHEAD LIGHT	2014	5,976	217	27.5	217		769	17
18	1ST FLOOR - SIGNAGE RESIDENT ROOMS AND COMMON	2014	2,670	97	27.5	97		344	18
19	AREAS,CORNER GUARDS								19
20	1ST FLOOR RESIDENT ROOMS- OVERBED LIGHTS	2014	10,697	389	27.5	389		1,378	20
21	1ST FLOOR RESIDENT ROOMS- UPHOLSTERED CORNICE	2014	12,127	441	27.5	441		1,562	21
22	WITH OPERATIONAL PANELS								22
23	VESTIBULE,LOBBY ADMIN OFFICE,THERAPY ROOM,NURS	2014	36,871	1,341	27.5	1,341		4,749	23
24	STATION-REMOVE OLD WALL COVERING PREP AND INSTALL								24
25	NEW COVERING								25
26	100 WING - REMOVE KICK PLATES AND DOOR LAMINATIO	2014	8,250	300	27.5	300		1,062	26
27	100 WING - CHILL WATER PIPE	2014	8,472	308	27.5	308		1,091	27
28	CORRIDOR AND KITCHEN - REPLACE 2' GALVANIZED PIPE	2014	10,264	373	27.5	373		1,321	28
29	AND PAINT CEILING								29
30	ADMINISTRATOR OFFICE - REMOVE OLD DROP CEILING	2014	10,258	373	27.5	373		1,321	30
31	AND LIGHTS AND INSTALL NEW ONE								31
32	1ST FLOOR NURSE STATION - CUSTOM NURSES STATION	2014	7,979	290	27.5	290		1,027	32
33	ADMINISTRATOR OFFICE - CARPET AND NEW BATHROOM	2014	6,316	230	27.5	230		814	33
34	TOTAL (lines 1 thru 33)		\$ 14,515,830	\$ 384,498		\$ 390,145	\$ 5,647	\$ 6,798,568	34

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

Facility Name & ID Number BRIA OF RIVER OAKS# 0052043

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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 14,515,830	\$ 384,498		\$ 390,145	\$ 5,647	\$ 6,798,568	1
2	BOOKKEEPING OFFICE - INSTALL NEW 2 CIRCUIT MINI	2014	9,875	359	27.5	359		1,271	2
3	SPLIT SYSTEM								3
4	VESTIBULE - REMO EXISTING STORE FRONT AND INSTAL	2014	24,659	897	27.5	897		3,177	4
5	NEW STORE FRONT WITH 2 SETS OF SWING DOORS								5
6	LOBBY AND VESTIBULE - REMOVE OLD FLOOR AND	2014	8,862	322	27.5	322		1,141	6
7	INSTALL NEW CERAMIC TILE,CARPET AND MILLWORK								7
8	LOBBY FRAME WALL WITH DOOR OPENING	2014	12,761	464	27.5	464		1,643	8
9	LOBBY - REMOVE CEILING TILES AND INSTALL NEW	2014	5,031	183	27.5	183		648	9
10	ACOUSTICAL TILES								10
11	LOBBY - REMOVE WALL AND INSTALL NEW BETWEEN	2014	15,230	554	27.5	554		1,962	11
12	LOBBY OFFICE, NEW CONDUIT FOR LIGHTING								12
13	ADMINISTRATOR OFFICE - REMOVE CEILING TILES								13
14	AND LIGHT FIXTURES AND INSTALL NEW CARPET FLOOR	2014	7,826	285	27.5	285		1,009	14
15									15
16	LIFE SAFETY WORK	2014	11,722	426	27.5	426		1,402	16
17	BOILER WORK- HOT WATER SUPPLY PUMP	2014	11,935	434	27.5	434		1,429	17
18	REPLACE WATER HEATER	2014	5,500	200	27.5	200		658	18
19	REPLACE DAMPERS FOR THE GENERATOR	2014	5,485	199	27.5	199		655	19
20	DOOR AND FIRE ALARM	2014	8,350	304	27.5	304		1,001	20
21	DOOR PACKAGE	2014	6,800	247	27.5	247		813	21
22	INSTALL DELAYED EGRESS MAGNET LOCK	2014	6,042	220	27.5	220		724	22
23	INSTALL TEN NEW COMBINATION CHILLED/HOT WATER	2014	22,000	800	27.5	800		2,633	23
24	COMPLETE CONVECTORS								24
25	LAUNDRY ROOM DOORS	2014	5,800	211	27.5	211		695	25
26	ADD ON ROOM CONVECTORS REPLACEMENT	2014	22,000	800	27.5	800		2,633	26
27	ADD ON ROOM CONVECTORS REPLACEMENT	2014	9,900	360	27.5	360		1,185	27
28	RELOCATE FIRELITE ALARM ANNUNCIATOR CONTROL	2014	2,073	75	27.5	75		247	28
29	PANEL								29
30	FIRE ALARM PANEL	2014	11,300	411	27.5	411		1,353	30
31	INSTALL 5 NEW 90 MINUTE FIRE RATED DOOR SLABS	2014	4,858	177	27.5	177		583	31
32	WITH FIRE RATED WIRE GLASS WINDOWS								32
33									33
34	TOTAL (lines 1 thru 33)		\$ 14,733,839	\$ 392,426		\$ 398,073	\$ 5,647	\$ 6,825,430	34

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

Facility Name & ID Number **BRIA OF RIVER OAKS**# **0052043**

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 12F, Carried Forward		\$ 14,733,839	\$ 392,426		\$ 398,073	\$ 5,647	\$ 6,825,430	1
2	PARKING LOT	2014	32,400	2,160	15	2,160		7,560	2
3	PARKING LOT	2014	32,873	2,192	15	2,192		7,672	3
4	SIGN PYLON & LETTERING	2014	2,985	199	15	199		697	4
5	WINDOW TREATMENTS - PANELS, CURTAINS	2015	7,831	770	7	1,119	349	6,253	5
6	LOGOS AND LETTERS	2015	5,119	504	7	731	227	4,087	6
7	INSTALLED NEW ROOFING SYSTEM	2015	156,200	5,680	37.5	5,680		13,017	7
8	REPLACE THE SIDEWALKS ON EITHER SIDE OF CIRCLE DRIV	2016	25,600	1,707	27.5	1,707		2,561	8
9	TO MAIN ENTRANCE, REMOVE & REPLACE THE EXTERIOR								9
10	BRICK COLUMB WITH A NEW COLUMN, CREATE SUPPER								10
11	& NEW DOWNSPOUTS AT ROOM;REMOVE & REPLACE THE								11
12	OFFICE WINDOW								12
13	INSTALLED CHILLER	2016	27,620	1,004	27.5	1,004		1,548	13
14	RESIDENT ROOMS-REPLACE ALL CEILING TILE IN 41 RESIDE	2016	18,450	671	27.5	671		923	14
15	ROOMS AND PAINT CEILING GRID								15
16	REPLACE ALL FLOOR TILES & COVE BASE IN ALL 21	2016	10,500	382	27.5	382		525	16
17	RESIDENT; BATHROOMS WITH CERAMIC TILE AND COVE								17
18	BASE.								18
19	INSTALLED DINING ROOM FLOOR & MATERIAL FOR	2016	25,910	942	27.5	942		1,295	19
20	RESIDENT BATHROOM FLOOR								20
21	2ND FLOOR PROJECT - PLUMBING, ELECTRICAL,DOOR SWING	2016	88,975	3,235	27.5	3,235		4,179	21
22	MOVING WATER ROOM,FRAMING TO MAKE NEW WATER								22
23	ROOM, MADE THE NEW STORAGE CLOSET, FRAMING FOR								23
24	THE NEW HVAC UNITS AND TO ALLOW FOR THE ELECTRICAL								24
25	SUBPANEL INSTALLATION, ELECTRICAL WORK FOR SUBPANEL								25
26	AND DEDICATED CIRCUITS, ADD UTILITY SINK AND HAND SINK								26
27	CONNECTIONS AND SUPPLY,CEILING GRID WORK,FLOORING								27
28	WINDOW REPLACEMENT,NEW HVAC CONVECTORS, PRIMING								28
29	AND PAINTING,SUPPLY NEW LIGHT FIXTURES FOR CEILING								29
30	LOW VOLTAGE WIRING FOR DIALYSIS TELEMETRY, SUPPLY								30
31	AND INSTALL 2 EXIT SIGNS								31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 15,168,302	\$ 411,872		\$ 418,095	\$ 6,223	\$ 6,875,747	34

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

Facility Name & ID Number **BRIA OF RIVER OAKS**# **0052043**

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 12G, Carried Forward		\$ 15,168,302	\$ 411,872		\$ 418,095	\$ 6,223	\$ 6,875,747	1
2	PLASTER & PAINT 12 PATIENT ROOM; INSTALLED CERAMIC	2016	28,295	1,029	27.5	1,029		1,243	2
3	TILE IN 6 BATHROOMS;REMOVE CERAMIC BASEBOARD IN								3
4	RESIDENT ROOMS & INSTALLED NEW COVE BASE								4
5	FIRE DAMPERS FOR BATHROOM VENTS	2016	5,004	182	27.5	182		190	5
6	INSTALLED 15 FIRE DAMPERS	2016	12,960	471	27.5	471		490	6
7	RESIDENT ROOMS - PLASTER , PRIME & PAINT 12 ROOMS	2016	21,025	765	27.5	765		797	7
8	REMODEL 7 BATHROOMS								8
9	PLASTER, PRIME AND PAINT 17 ROOMS,REMODEL 10	2017	29,900	498	27.5	498		498	9
10	BATHROOM								10
11	NEW CEILING TILE	2017	12,700	212	27.5	212		212	11
12	REBUILD THE WALL BETWEEN THE ANNEX NURSES	2017	2,780	46	27.5	46		46	12
13	ANNEX CORRIDORS: PLASTER AND PAINT WALLS	2017	9,500	158	27.5	158		158	13
14	INSTALL NEW COVE BASE								14
15	REMOVE EXISTING LIGHT POLES AND FIXTURES THAT A	2017	4,350	73	27.5	73		73	15
16	NOT FUNCTIONING, REWIRE AS NEEDED AND SUPPLY								16
17	AND INSTALL FOUR NEW LIGHT POLES AND GLOBES								17
18	ANNEX-EMPLOYEE BREAKROOM: REBUILD WALL	2017	14,980	250	27.5	250		250	18
19	BETWEEN HALLWAY AND EMPLOYEE BREAKROOM WITH								19
20	NEW DOOR;SUPPLY AND INSTALL NEW TARKET FIBRE-								20
21	FLOOR VINYL SHEET FLOORING TO MATCH DIALYSIS								21
22	EXOTIC WOOD CAYENE. REMOVE INOPERABLE DOOR TO								22
23	OUTSIDE FROM THE BACK OF THE BREAKROOM. SUPPLY								23
24	AND INSTALL								24
25	DOORS IN VARIOUS AREAS	2017	21,684	362	27.5	362		362	25
26	1 SET OF DOUBLE STEEL DOORS TO THE DINING ROOM	2017	4,640	77	27.5	77		77	26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 15,336,120	\$ 415,995		\$ 422,218	\$ 6,223	\$ 6,880,143	34

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

Facility Name & ID Number **BRIA OF RIVER OAKS**

0052043

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	\$ 315,268	\$ 29,458	\$ 31,528	\$ 2,070	10 YRS	\$ 89,699	71
72	Current Year Purchases	19,027	10,952	952	(10,000)	10 YRS	952	72
73	Fully Depreciated Assets							73
74	RELATED PARTY		31,207	31,207				74
75	TOTALS	\$ 334,295	\$ 71,617	\$ 63,687	\$ (7,930)		\$ 90,651	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 17,170,415	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 487,612	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 485,905	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (1,707)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,970,794	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.**

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: **N/A - RELATED PARTY**

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.

YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions				2,766,169			4
5								5
6								6
7	TOTAL				\$ 2,766,169			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: _____ *

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: \$ **47,147** Description: _____

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18	SEE ATTACHED SCHEDULE			41,698	18
19					19
20					20
21	TOTAL		\$	\$ 41,698	21

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 \$ _____

* 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.

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.)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p> <p>THE FACILITY HIRES ONLY CERTIFIED NURSES AIDES</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility			Total
		1 Drop-outs	2 Completed	3 Contract	
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	Service	1 Schedule V Line & Column Reference	2		4	5		7	8				
			Staff Units of Service	3 Cost		Outside Practitioner (other than consultant)					6 Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)
						Units	Cost						
1	Licensed Occupational Therapist	39-3	hrs	\$		\$ 217,738	\$		\$ 217,738	1			
2	Licensed Speech and Language Development Therapist	39-3	hrs			30,493			30,493	2			
3	Licensed Recreational Therapist		hrs							3			
4	Licensed Physical Therapist	39-3	hrs			287,953			287,953	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				128,361		128,361	9			
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10			
11	Academic Education		hrs							11			
12	Other (specify):									12			
13	MED.SUPPLIES/LAB/RADIOLOGY Other (specify): <u>Med Supplies</u>	39-2				13,866	11,532		13,866 11,532	13			
14	TOTAL			\$		\$ 550,050	\$ 139,893		\$ 689,943	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 RIVER OAKS**# **0052043**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	\$ 56,224	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance (450,000))	2,927,257		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	432,722		6
7	Other Prepaid Expenses	304,972		7
8	Accounts Receivable (owners or related parties)	541,485		8
9	Other(specify): Due From Burnham Realty	664,266		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,926,926	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	355,300		16
17	Accumulated Depreciation (book methods)	(294,704)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Due From Burnham Healthcare	772,500		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 833,096	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,760,022	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,988,253	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,200,000		29
30	Accrued Salaries Payable	191,134		30
31	Accrued Taxes Payable (excluding real estate taxes)	30,807		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Note Payable	19,229		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,429,423	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	250,497		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 250,497	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,679,920	\$	46
47	TOTAL EQUITY (page 18, line 24)	\$ 2,080,102	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,760,022	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,520,486	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,520,486	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(440,384)	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) OUT OF PERIOD EXPENSES		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (440,384)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 2,080,102	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number BRIA OF RIVER OAKS# 0052043Report Period Beginning: 01/01/2017Ending: 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.

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 15,717,988	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 15,717,988	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	131,259	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 131,259	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	21,414	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 21,414	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 15,870,661	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,900,394	31
32	Health Care	5,158,703	32
33	General Administration	3,851,052	33
B. Capital Expense			
34	Ownership	3,015,906	34
C. Ancillary Expense			
35	Special Cost Centers	689,943	35
36	Provider Participation Fee	680,519	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 16,296,517	40
41	Income before Income Taxes (line 30 minus line 40)**	(425,856)	41
42	Income Taxes	(14,528)	42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (440,384)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 12,882,541	44
45	Private Pay - Net Inpatient Revenue	61,093	45
46	Medicare - Net Inpatient Revenue	2,181,022	46
47	Other-(specify) <u>HOSPICE</u>	129,998	47
48	Other-(specify) <u>Managed Care</u>	463,334	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 15,717,988	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 RIVER OAKS**

0052043

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	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,835	2,070	\$ 102,031	\$ 49.29	1
2	Assistant Director of Nursing	3,908	4,115	199,490	48.48	2
3	Registered Nurses	12,848	20,808	623,453	29.96	3
4	Licensed Practical Nurses	53,974	62,729	1,560,026	24.87	4
5	CNAs & Orderlies	109,013	135,472	1,624,115	11.99	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	12,287	15,251	169,393	11.11	10
11	Social Service Workers	10,086	15,212	223,412	14.69	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	6,407	7,439	108,116	14.53	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,883	2,106	141,706	67.29	20
21	Assistant Administrator	420	439	17,723	40.37	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,941	15,632	332,932	21.30	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	1,859	1,889	19,477	10.31	31
32	Other Health Care <u>care plan</u>	5,649	8,433	259,639	30.79	32
33	Other(specify) <u>Security</u>	18,848	22,727	242,220	10.66	33
34	TOTAL (lines 1 - 33)	249,958	314,322	\$ 5,623,733 *	\$ 17.89	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	M	\$ 0	1-3	35
36	Medical Director	O	32,000	9-3	36
37	Medical Records Consultant	N	0	10-3	37
38	Nurse Consultant	T	156	10-3	38
39	Pharmacist Consultant	H	23,330	10-3	39
40	Physical Therapy Consultant	L	10,726	10a-3	40
41	Occupational Therapy Consultant	Y	3,315	10a-3	41
42	Respiratory Therapy Consultant		0	10a-3	42
43	Speech Therapy Consultant	F	8,072	10a-3	43
44	Activity Consultant	E	4,432	11-3	44
45	Social Service Consultant	E	3,152	12-3	45
46	Other(specify) <u>Program Consultant</u>	S	1,750	10-3	46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 86,933		49

C. CONTRACT NURSES

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

0052043

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
NANCY GIVEN	ADMINISTRATOR		\$ 141,706	Workers' Compensation Insurance	\$ 98,028	IDPH License Fee	\$ 6,019	
MICHAEL BERKOVITS	ASST ADMIN		17,723	Unemployment Compensation Insurance	76,278	Advertising: Employee Recruitment	6,019	
				FICA Taxes	423,329	Health Care Worker Background Check	1,331	
				Employee Health Insurance	257,930	(Indicate # of checks performed <u>196</u>)		
				Employee Meals	54,750	Patient Background Checks <u>29</u>	1,310	
				Illinois Municipal Retirement Fund (IMRF)*		TRUST/FRANCHISE/CONTRIB/ETC	14,110	
				EMPLOYEE BENEFITS - OTHER	17,344	MARKETING/ADV/PROMO	13,073	
				EMPLOYEE PHYSICAL EXAMS	0	LICENSES/DUES/SUBSCRIPTIONS	43,845	
				PENSION/PROFIT SHARING PLANS	1,952	MGMT CO ALLOC	23,704	
				INSURANCE - EXECUTIVE LIFE	0	TRUST/FRANCHISE/CONTRIB/ETC	(14,110)	
						Less: Public Relations Expense	(0)	
						Non-allowable advertising	(13,073)	
						Yellow page advertising	(0)	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)					\$ 159,429	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 76,209
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
	Description		Amount	Description	Line #	Amount	Description	Amount
	BRIA HEALTH SERVICES		\$ 1,050,000	INSURANCE - EXECUTIVE LIFE	VI 21	0	Out-of-State Travel	\$ 0
	MNB MANAGEMENT		129,053				In-State Travel	0
							Seminar Expense	0
							MGMT CO ALLOC	6,868
							Entertainment Expense	(0)
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL (agree to Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 24, col. 8)	
			\$ 1,179,053			\$ 929,611		\$ 6,868
C. Professional Services								
	Vendor/Payee	Type	Amount	Description	Line #	Amount		
	SEE SCHEDULE ATTACHED		287,956					
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)				TOTAL				
			\$ 287,956			\$ 0		

* Attach copy of IMRF notifications

**See instructions.

BRIA OF RIVER OAKS
 Legal Fee Schedule

INVOICE DATA	FIRM NAME	AMOUNT	DESCRIPTION OF SERVICES	
1/2/2017	LAW OFFICES OF GARY A. WEINTRAUE	520.00	PREPARATION OF AMENDED NOTICE	
2/1/2017	LAW OFFICES OF GARY A. WEINTRAUE	7,540.00	PREPARATION OF AMENDED NOTICE;PREPARATION OF DEFENDANT	
3/1/2017	LAW OFFICES OF GARY A. WEINTRAUE	3,932.50	PREPARATION OF MRMORANDUM;CONFERENCE	
4/1/2017	LAW OFFICES OF GARY A. WEINTRAUE	780.00	COMPLIANCE	
5/1/2017	LAW OFFICES OF GARY A. WEINTRAUE	4,485.00	PREPARATION OF REPLY MOTION FOR PARTIAL SUMMARY JUDGMENT	
6/1/2017	LAW OFFICES OF GARY A. WEINTRAUE	195.00	COURT APPEARANCE	
6/2/2017	LAW OFFICES OF GARY A. WEINTRAUE	1,264.00	PREARE FOR ARGUMENTS; COURT APPEARANCE	
8/1/2017	LAW OFFICES OF GARY A. WEINTRAUE	487.50	REVISE PROPOSED PROTECTIVE ORDER	
9/1/2017	LAW OFFICES OF GARY A. WEINTRAUE	1,235.00	PREPARATION OF DEFENDANTS; COURT APPEARANCE	
10/1/2017	LAW OFFICES OF GARY A. WEINTRAUE	1,430.00	EMAIL; TELEPHONE CONFERENCE;COURT APPEARANCE	
11/1/2017	LAW OFFICES OF GARY A. WEINTRAUE	578.10	EMAIL; TELEPHONE CONFERENCE;COURT APPEARANCE	
12/1/2017	LAW OFFICES OF GARY A. WEINTRAUE	4,343.94	EMAIL; TELEPHONE CONFERENCE	
1/25/2017	ABSOLUTE REPORTERS	1,186.30	DEPOSITION	
11/17/2017	SB 2	500.00	BRIA - 002 MONTHLY PROJECT	
12/1/2017	SB 2	500.00	BRIA - 002 MONTHLY PROJECT	
12/31/2017	SB 2	171.61	MPIL - BRIA	
13/31/17	SB 2	500.00	BRIA - 002 MONTHLY PROJECT	
		200.00	LINE FEE - DISALLOW	DISALLOW
12/6/2017	DRINKER BIDDLE & REATH	550.41	HIPAA COMPLIANCE	
2/8/2017	WESTERN LITIGATION	3,444.50	SETTLEMENT	
2/8/2017	WESTERN LITIGATION	1,555.50	SETTLEMENT	
8/11/2015	O'HAGAN	1,162.00	LEGAL SERVICE	
3/1/2017	LANER & MUCHIN	534.33	UNION NEGOTIATIONS	
4/1/2017	LANER & MUCHIN	3,169.79	2017 SEIU NEGOTIATIONS	
5/1/2017	LANER & MUCHIN	2,822.96	2017 SEIU NEGOTIATIONS	
6/1/2017	LANER & MUCHIN	2,078.04	2017 SEIU NEGOTIATIONS	
7/1/2017	LANER & MUCHIN	6,498.37	2017 SEIU NEGOTIATIONS	
8/1/2017	LANER & MUCHIN	1,306.18	2017 SEIU NEGOTIATIONS	
10/1/2017	LANER & MUCHIN	3,487.50	PAYROLL AUDIT	
11/1/2017	LANER & MUCHIN	1,190.00	PAYROLL AUDIT	
11/1/2017	LANER & MUCHIN	1,287.50	PAYROLL AUDIT	
12/28/2016	LONNY BEN OGUS	11,067.48	LEGAL SERVICE	
3/1/2017	LONNY BEN OGUS	3,033.00	LEGAL SERVICE	
5/15/2017	LONNY BEN OGUS	8,190.00	LEGAL SERVICE	
8/1/2017	LONNY BEN OGUS	540.00	LEGAL SERVICE	
10/17/2017	LONNY BEN OGUS	9,742.50	LEGAL SERVICE	
2/1/2017	MUCH SHELIST	10.05	GENERAL COUNSELING	
10/1/2017	MUCH SHELIST	77.00	GENERAL COUNSELING	
11/1/2017	MUCH SHELIST	77.00	GENERAL COUNSELING	
1/31/2017	STONE, MCGUIRE & SIEGEL	1,257.50	COMPLIANCE PLAN	
2/28/2017	STONE, MCGUIRE & SIEGEL	3,145.68	COMPLIANCE PLAN	
3/31/2017	STONE, MCGUIRE & SIEGEL	1,322.50	COMPLIANCE PLAN	
4/30/2017	STONE, MCGUIRE & SIEGEL	2,571.03	COMPLIANCE PLAN	
5/31/2017	STONE, MCGUIRE & SIEGEL	1,195.00	COMPLIANCE PLAN	
6/30/2017	STONE, MCGUIRE & SIEGEL	1,080.00	COMPLIANCE	
7/31/2017	STONE, MCGUIRE & SIEGEL	700.00	COMPLIANCE	
8/31/2017	STONE, MCGUIRE & SIEGEL	700.00	COMPLIANCE	
9/30/2017	STONE, MCGUIRE & SIEGEL	700.00	COMPLIANCE PLAN	
10/31/2017	STONE, MCGUIRE & SIEGEL	700.00	COMPLIANCE	
11/30/2017	STONE, MCGUIRE & SIEGEL	700.00	COMPLIANCE	
12/31/2017	STONE, MCGUIRE & SIEGEL	700.00	COMPLIANCE	
	BANK CHARGE	835.00		DISALLOW
	TOTAL	<u><u>107,279.77</u></u>		

Facility Name & ID Number BRIA OF RIVER OAKS# 0052043Report Period Beginning: 01/01/2017Ending: 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 \$31,518
- (3) Did the nursing home make political contributions or payments to a political action organization? YES If YES, have these costs been properly adjusted out of the cost report? YES
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? NO If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? YES
What was the average life used for new equipment added during this period? 10 YR
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 689 Line 10-2
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? YES If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? NO
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? _____ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES X NO _____ If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 680,519
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. \$ 54,750 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.