FOR BHF USE

LL1

2018
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2018)

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: 0051136

Facility Name: BRIA OF PALOS HILLS

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

County: COOK

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

HFS ID Number:

Date of Initial License for Current Owners: 7/01/10

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: KATHLEEN MCNAMARA **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 01/01/2018 to 12/31/2018 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

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

Officer or Administrator of Provider

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

Paid Preparer

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

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

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

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	150	Skilled (SNF)	150	54,750	1
2		Skilled Pediatric (SNF/PED)			2
3	53	Intermediate (ICF)	53	19,345	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	203	TOTALS	203	74,095	7

B. Census-For the entire report period.

	1 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			14,870	14,870	8
9	SNF/PED					9
10	ICF	31,917	1,770	6,158	39,845	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	31,917	1,770	21,028	54,715	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 73.84%

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 [X]

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

I. On what date did you start providing long term care at this location?
Date started 07/01/2010

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

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 118 and days of care provided 14,870

Medicare Intermediary ADMINISTAR FEDERAL

IV. ACCOUNTING BASIS

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

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

Tax Year: 12/31/2018 Fiscal Year: 12/31/2018

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

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

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	544,552	51,024	126,433	722,009		722,009		722,009			1
2	Food Purchase		389,120		389,120		389,120	(115)	389,005			2
3	Housekeeping		3,897	531,998	535,895		535,895		535,895			3
4	Laundry		29,209	354,119	383,328		383,328		383,328			4
5	Heat and Other Utilities			283,982	283,982		283,982		283,982			5
6	Maintenance	137,054	123,621	93,168	353,843		353,843	971	354,814			6
7	Other (specify):*			37,472	37,472		37,472	154	37,626			7
8	**TOTAL General Services**	681,606	596,871	1,427,172	2,705,649		2,705,649	1,010	2,706,659			8
	B. Health Care and Programs											
9	Medical Director			71,800	71,800		71,800		71,800			9
10	Nursing and Medical Records	5,152,703	448,086	147,545	5,748,334		5,748,334	23,775	5,772,109			10
10a	Therapy			185,160	185,160		185,160		185,160			10a
11	Activities	156,999	3,307	3,624	163,930		163,930		163,930			11
12	Social Services	201,829	5,931	2,020	209,780		209,780		209,780			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	5,511,531	457,324	410,149	6,379,004		6,379,004	23,775	6,402,779			16
	C. General Administration											
17	Administrative	198,726			198,726		198,726	11,000	209,726			17
18	Directors Fees											18
19	Professional Services			189,717	189,717		189,717	6,297	196,014			19
20	Dues, Fees, Subscriptions & Promotions			153,457	153,457		153,457	(88,199)	65,258			20
21	Clerical & General Office Expenses	678,329	44,619	227,884	950,832		950,832	(106,854)	843,978			21
22	Employee Benefits & Payroll Taxes			812,199	812,199		812,199		812,199			22
23	Inservice Training & Education			12,981	12,981		12,981	791	13,772			23
24	Travel and Seminar			7,070	7,070		7,070	3,727	10,797			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			238,889	238,889		238,889	2,890	241,779			26
27	Other (specify):*			380,400	380,400		380,400	(358,846)	21,554			27
28	**TOTAL General Administration**	877,055	44,619	2,022,597	2,944,271		2,944,271	(529,194)	2,415,077			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	7,070,192	1,098,814	3,859,918	12,028,924		12,028,924	(504,409)	11,524,515			29

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

Facility Name & ID#: BRIA OF PALOS HILLS **#0051136** **Report Period Beginning: 01/01/2018** **Ending: 12/31/2018**

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

LINE		SCHED REF		TOTAL
1	**DIETARY**			
	DIETITIAN CONSULTANT	XVIII B 35-2	119,928	
	REPAIRS & MAINTENANCE		6,505	
				126,433
3	**HOUSEKEEPING**			
	CONTRACTED HOUSEKKEEPING SERVICES		531,998	
				531,998
4	**LAUNDRY**			
	EQUIPMENT REPAIRS & MAINTENANCE		2,790	
	CONTRACTED LAUNDRY SERVICES		351,329	354,119
5	**HEAT & OTHER UTILITIES**			
	GAS HEAT		59,362	
	ELECTRICITY		139,181	
	WATER		73,984	
	CABLE TV - LOBBY		11,455	
				283,982
6	**MAINTENANCE**			
	GROUNDS MAINTENANCE		52,509	
	PAINTING & DECORATING			
	BUILDING REPAIRS			
	MAINTENANCE TRAVEL			
	EQUIPMENT MAINTENANCE & REPAIR		151	
	ELEVATOR MAINTENANCE & REPAIR			
	OUTSIDE LABOR			
	EXTERMINATING SERVICE			
	FIRE SERVICE		40,508	
				93,168
7	**OTHER**			
	SCAVENGER & EXTERMINATING SERVICES		37,472	
	SECURITY SERVICE			
				37,472
9	**MEDICAL DIRECTOR**			
	MEDICAL DIRECTOR FEES	XVIII B 36-2	71,800	71,800

LINE		SCHED REF		TOTAL
10	**NURSING**			
	CONTRACT NURSING	XVIII C 53-2	8,283	
	LABORATORY & XRAY EXPENSE			
	PURCHASED SERVICES			
	PSYCHO-SOCIAL CONSULTANT	XVIII B __-2		
	RESTORATIVE NURSING CONSULTANT	XVIII B 38-2		
	MEDICAL RECORDS CONSULTANT	XVIII B 37-2		
	PHARMACY CONSULTANT	XVIII B 39-2	12,697	
	UTILIZATION REVIEW FEES	XVIII B __-2		
	PHYSICIANS	XVIII B __-2		
	PSYCHIATRIC	XVIII B __-2	5,000	
	RN CONSULTANT	XVIII B 38-2	121,565	
				147,545
10a	**THERAPY**			
	PHYSICAL THERAPY SERVICES			
	SPEECH THERAPY SERVICES			
	OCCUPATIONAL THERAPY SERVICES			
	REHABILITATION CONSULTANT	XVIII B __-2		
	PHYSICAL THERAPY CONSULTANT	XVIII B 40-2	26,472	
	OCCUPATIONAL THERAPY CONSULTANT	XVIII B 41-2	22,600	
	RESPIRATORY THERAPY CONSULTANT	XVIII B 42-2	132,569	
	SPEECH THERAPY CONSULTANT	XVIII B 43-2	3,519	
				185,160
11	**ACTIVITIES**			
	CABLE TV - PATIENT ROOMS			
	ACTIVITY REHAB CONSULTANT	XVIII B 44-2	3,624	
				3,624
12	**SOCIAL SERVICES**			
	SOCIAL REHABILITATION SERVICES			
	SOCIAL REHABILITATION CONSULTANT	XVIII B 45-2	2,020	
	SOCIAL WORKER	XVIII B 45-2		
				2,020
13	**NURSE AIDE TRAINING**			
	NURSE AIDE TRAINING COSTS	XIII		0

Facility Name & ID Number BRIA OF PALOS HILLS **#0051136** **Report Period Beginning: 01/01/2018** **Ending: 12/31/2018**

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

LINE		SCHED REF		TOTAL
14	**PROGRAM TRANSPORTATION**			
	PATIENT TRANSPORTATION			
				0
17	**ADMINISTRATIVE**			
	MANAGEMENT FEES	XIX B		0
	DIRECTORS FEES			
18	DIRECTORS FEES			0
19	**PROFESSIONAL SERVICES**			
	DATA PROCESSING	XIX C	18,950	
	ADMINISTRATIVE CONSULTANTS	XIX C		
	PROFESSIONAL FEES	XIX C	170,767	
				189,717
20	**FEES,SUBSCRIPTIONS,PROMOTIONS**			
	ENTERTAINMENT & MARKETING	VI 19 XIX F		
	ADV & PROMO-NON PATIENT RELATED	VI 25 XIX F	74,610	
	EMPLOYEE RECRUITMENT/WANT ADS	XIX F	29,185	
	CONTRIBUTIONS	VI 20 XIX F	900	
	DUES & SUBSCRIPTIONS	XIX F	10,735	
	LICENSES & PERMITS	XIX F	8,258	
	PUBLIC RELATIONS-PATIENT RELATED	XIX F		
	ADVERTISING-YELLOW PAGES	VI 28 XIX F		
	TRUST FEES / FRANCHISE TAX / ETC	VI 17 XIX F		
	CONTRIBUTIONS - POLITICAL	VI 20 XIX F	19,744	
	HEALTH CARE WORKER BACKGROUND CHECKS	XIX F	1,175	
	PATIENT BACKGROUND CHECKS	XIX F	8,850	
				153,457
21	**CLERICAL & GENERAL OFFICE EXPENSES**			
	BANK CHARGES (INCLUDES NO OVERDRAFT CHARGES)		10,394	
	EQUIPMENT REPAIR & MAINTENANCE		148,397	
	OUTSIDE CLERICAL SERVICES			
	PENALTIES / OVERDRAFT CHARGES	VI 18	1,589	
	HOME OFFICE EXPENSE			
	THEFT & DAMAGE LOSS			
	TELEPHONE		62,038	
	MESSENGER SERVICE		5,466	
				227,884

LINE		SCHED REF		TOTAL
22	**EMPLOYEE BENEFITS & PAYROLL TAXES**			
	FICA TAXES	XIX D	532,913	
	UNEMPLOYMENT COMPENSATION	XIX D	79,364	
	WORKERS COMPENSATION INSURANC	XIX D	107,642	
	HOSPITALIZATION INSURANCE	XIX D	68,864	
	EMPLOYEE BENEFITS - OTHER	XIX D	23,416	
	EMPLOYEE PHYSICAL EXAMS	XIX D		
	INSURANCE - EXECUTIVE LIFE	VI 21/XIX D		
	PENSION/PROFIT SHARING PLANS	XIX D		
				812,199
23	**INSERVICE TRAINING & EDUCATION**			
	EDUCATION & SEMINARS		12,981	
				12,981
24	**TRAVEL & SEMINARS**			
	EDUCATION & SEMINARS	XIX G		
	TRAVEL	XIX G	7,070	
				7,070
25	**ADMIN. STAFF TRANSPORTATION**			
	TRANSPORTATION - STAFF			
				0
26	**INSURANCE - PROP. LIAB & MALPRACTICE**			
	GENERAL INSURANCE		238,889	
				238,889
27	**OTHER**			
	BAD DEBTS	VI 24	380,400	
				380,400

GRAND TOTAL COLUMN 3 OTHER **3,859,918**

BRIA OF PALOS HILLS
SCHEDULES
12/31/2018

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

TOTAL FOOD PURCHASE	389,120
LESS SALES TAX	(115)
NET FOOD	389,005
TOTAL PATIENT CENSUS	54,715
TIMES 3 MEALS PER DAY	3
TOTAL PATIENT MEALS	164,145
ADD # EMPLOYEE MEALS/DAY	
TIMES # DAYS	54,750
TOTAL EMPLOYEE MEALS	0
PATIENT MEALS	164,145
ADD EMPLOYEE MEALS	0
TOTAL MEALS/YEAR	164,145
NET FOOD	389,005
DIVIDE TOTAL MEALS/YEAR	164,145
COST PER MEAL	2.37
TIMES EMPLOYEE MEALS	0
EMPLOYEE MEAL RECLASSIFIC	**0**

Facility Name & ID Number BRIA OF PALOS HILLS #0051136 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			139,682	139,682		139,682	992,466	1,132,148			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			68,047	68,047		68,047	1,413,490	1,481,537			32
33	Real Estate Taxes			656,000	656,000		656,000	65,232	721,232			33
34	Rent-Facility & Grounds			1,149,684	1,149,684		1,149,684	(1,128,084)	21,600			34
35	Rent-Equipment & Vehicles			33,232	33,232		33,232	2,523	35,755			35
36	Other (specify):* STORAGE			17,911	17,911		17,911		17,911			36
37	**TOTAL Ownership**			2,064,556	2,064,556		2,064,556	1,345,627	3,410,183			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		968,055	1,976,520	2,944,575		2,944,575		2,944,575			39
40	Barber and Beauty Shops		2,909		2,909		2,909		2,909			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			364,637	364,637		364,637		364,637			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		970,964	2,341,157	3,312,121		3,312,121		3,312,121			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	7,070,192	2,069,778	8,265,631	17,405,601		17,405,601	841,218	18,246,819			45

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

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

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 Refer-ence	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	(70,833)	30		9
10	Interest and Other Investment Income	(38,628)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(115)	2		13
14	Non-Care Related Interest	(17,850)	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	(1,589)	21		18
19	Entertainment				19
20	Contributions	(20,644)	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	(380,400)	27		24
25	Fund Raising, Advertising and Promotional	(74,610)	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 PAGE 5A	(202,931)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (807,600)		$	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)	1,648,818		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 1,648,818		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ 841,218		37

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

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

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

BRIA OF PALOS HILLS

ID# 0051136

Report Period Beginning: 01/01/2018

Ending: 12/31/2018

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	MARKETING SALARIES	$ (202,931)	21	1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(202,931)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

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	(115)	0	0	0	0	0	0	0	0	0	0	(115)	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	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	971	0	0	0	0	0	0	0	0	971	6
7	Other (specify):*	0	0	154	0	0	0	0	0	0	0	0	154	7
8	**TOTAL General Services**	(115)	0	1,125	0	0	0	0	0	0	0	0	1,010	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	23,775	0	0	0	0	0	0	0	0	23,775	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	23,775	0	0	0	0	0	0	0	0	23,775	16
	C. General Administration													
17	Administrative	0	0	11,000	0	0	0	0	0	0	0	0	11,000	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	1,500	4,797	0	0	0	0	0	0	0	0	6,297	19
20	Fees, Subscriptions & Promotions	(95,254)	0	7,055	0	0	0	0	0	0	0	0	(88,199)	20
21	Clerical & General Office Expenses	(204,520)	0	97,666	0	0	0	0	0	0	0	0	(106,854)	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	791	0	0	0	0	0	0	0	0	791	23
24	Travel and Seminar	0	0	3,727	0	0	0	0	0	0	0	0	3,727	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	0	2,890	0	0	0	0	0	0	0	0	2,890	26
27	Other (specify):*	(380,400)	0	21,554	0	0	0	0	0	0	0	0	(358,846)	27
28	**TOTAL General Administration**	(680,174)	1,500	149,480	0	0	0	0	0	0	0	0	(529,194)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(680,289)	1,500	174,380	0	0	0	0	0	0	0	0	(504,409)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

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	(70,833)	1,058,910	4,389	0	0	0	0	0	0	0	0	992,466	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(56,478)	1,436,655	33,313	0	0	0	0	0	0	0	0	1,413,490	32
33	Real Estate Taxes	0	65,232	0	0	0	0	0	0	0	0	0	65,232	33
34	Rent-Facility & Grounds	0	(1,128,084)	0	0	0	0	0	0	0	0	0	(1,128,084)	34
35	Rent-Equipment & Vehicles	0	0	2,523	0	0	0	0	0	0	0	0	2,523	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(127,311)	1,432,713	40,225	0	0	0	0	0	0	0	0	1,345,627	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)	(807,600)	1,434,213	214,605	0	0	0	0	0	0	0	0	841,218	45

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
SEE PAGE 6 - SUPPLEMENTAL						

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	RENT	$ 1,128,084	PM NURSING & REHAB		$	$ (1,128,084)	1
2	V	30	DEPRECIATION				1,058,910	1,058,910	2
3	V	32	INTEREST EXPENSE				1,436,655	1,436,655	3
4	V	19	PROFESSIONAL FEES				1,500	1,500	4
5	V	33	REAL ESTATE TAXES				65,232	65,232	5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 1,128,084			$ 2,562,297	$ * 1,434,213	14

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

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	CFO SALARY-A.WEINFELD	$	BRIA HEALTH SERVICES, LLC		$ 11,000	$ 11,000	15
16	V	10	SALARIES-MEDICARE/NURSING				23,013	23,013	16
17	V	21	SALARIES-PURCHASING D.SEGAL				7,790	7,790	17
18	V	21	SALARIES-CLERICAL RELATED PARTIES				1,626	1,626	18
19	V	21	SALARIES-CLERICAL				71,050	71,050	19
20	V	6	MAINTENANCE				971	971	20
21	V	7	SCAVENGER				154	154	21
22	V	10	NURSING CONSULTANT				762	762	22
23	V	19	PROFESSIONAL FEES				4,797	4,797	23
24	V	20	DUES,FEES,SUBSCRIPTIONS				7,055	7,055	24
25	V	21	OFFICE EXPENSE				17,200	17,200	25
26	V	23	SEMINARS				791	791	26
27	V	24	TRAVEL				3,727	3,727	27
28	V	26	INSURANCE				2,890	2,890	28
29	V	27	EMPLOYEE BENEFITS				21,554	21,554	29
30	V	30	DEPRECIATION				4,389	4,389	30
31	V	32	INTEREST				33,313	33,313	31
32	V	35	AUTO LEASE				1,372	1,372	32
33	V	35	EQUIPMENT RENTAL				1,151	1,151	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 214,605	$ * 214,605	39

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

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

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	DANIEL WEISS	16.67	BRIA OF CAHOKIA	CAHOKIA	WEISS MGMT	SKOKIE	MANAGEMENT/	1
2	NATAN WEISS	16.67			GROUP, INC		CLERICAL	2
3	AVRUM WEINFELD	16.67	BRIA OF BELLEVILLE	BELLEVILLE				3
4	DEANNA KAPLAN	49.99			BRIA HEALTH	SKOKIE	MANAGEMENT	4
5			BRIA OF CHICAGO HEIGHTS	SOUTH CHICAGO	SERVICES, LLC		SERVICES	5
6				HEIGHTS				6
7					PM NURSING &	SKOKIE	REAL ESTATE	7
8			BRIA OF FOREST EDGE	CHICAGO	REHAB			8
9								9
10			BRIA OF GENEVA	GENEVA				10
11								11
12			LAKE PARK CENTER	WAUKEGAN				12
13								13
14			BRIA OF RIVER OAKS	BURNHAM				14
15								15
16			BRIA OF WESTMONT	WESTMONT				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 PALOS HILLS # 0051136 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

VII. RELATED PARTIES (continued)

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

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

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	ALLOCATIONS FROM BRIA HEALTH SERVICES LLC:								$		1
2	AVRUM WEINFELD	SHAREHOLDER	ADMINISTRATIV	16.67	SEE	4	10.00	SALARY	11,000	17-+7	2
3					ATTACHED						3
4					SCHEDULE						4
5											5
6	ALLOCATIONS FROM WESS MANAGEMENT GROUP:										6
7	DANIEL WEISS	SHAREHOLDER	ADMINISTRATIV	16.67		4	10.00	SALARY	12,000	17-7	7
8											8
9	NATAN WEISS	CFO	FINANCE/MGMT	16.67		4	10.00	SALARY	12,000	17-7	9
10											10
11											11
12											12
13								TOTAL	$ 35,000		13

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

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

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 Report Period Beginning: 01/01/2018 Ending: 2/31/2018

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 STREET
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	CFO SALARY-A.WEINFELD	wghtd avr hours		9	$ 99,000	$ 99,000		$ 11,000	1
2	10	SALARIES-MEDICARE/NURSING	CENSUS DAYS	516,944	9	217,425	217,425	54,715	23,013	2
3	21	SALARIES-PURCHASING D.SEGA	wghtd avr hours		9	148,012	148,012		7,790	3
4	21	SALARIES-CLERICAL RELATED	wghtd avr hours		9	41,826	41,826		1,626	4
5	21	SALARIES-CLERICAL	CENSUS DAYS	516,944	9	671,273	671,273	54,715	71,050	5
6	6	MAINTENANCE	CENSUS DAYS	516,944	9	9,177		54,715	971	6
7	7	SCAVENGER	CENSUS DAYS	516,944	9	1,451		54,715	154	7
8	10	NURSING CONSULTANT	CENSUS DAYS	516,944	9	7,200		54,715	762	8
9	19	PROFESSIONAL FEES	CENSUS DAYS	516,944	9	45,319		54,715	4,797	9
10	20	DUES,FEES,SUBSCRIPTIONS	CENSUS DAYS	516,944	9	66,654		54,715	7,055	10
11	21	OFFICE EXPENSE	CENSUS DAYS	516,944	9	162,507		54,715	17,200	11
12	23	SEMINARS	CENSUS DAYS	516,944	9	7,477		54,715	791	12
13	24	TRAVEL	CENSUS DAYS	516,944	9	35,214		54,715	3,727	13
14	26	INSURANCE	CENSUS DAYS	516,944	9	27,300		54,715	2,890	14
15	27	EMPLOYEE BENEFITS	CENSUS DAYS	516,944	9	203,639		54,715	21,554	15
16	30	DEPRECIATION	CENSUS DAYS	516,944	9	41,469		54,715	4,389	16
17	32	INTEREST	CENSUS DAYS	516,944	9	314,739		54,715	33,313	17
18	35	AUTO LEASE	CENSUS DAYS	516,944	9	12,960		54,715	1,372	18
19	35	EQUIPMENT RENTAL	CENSUS DAYS	516,944	9	10,875		54,715	1,151	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 2,123,517	$ 1,177,536		$ 214,605	25

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related Long-Term											
1	RELATED PARTY: PM NURSING & REHAB						$	$			$	1
2	THE PRIVATE BANK	X		LOAN	$36,300.00	2/19/15	20,750,000	20,205,500	2/19/19	PRIME+	1,436,655	2
3												3
4												4
5												5
	Working Capital											
6	BANK FINANCIAL	X		WORKING CAPITAL	DEMAND	08/01/10	750,000			PRIME+	48,539	6
7		X		INSURANCE FINANCE							1,658	7
8	RELATED PARTY ALLOCATION										33,313	8
9	TOTAL Facility Related				$36,300.00		$ 21,500,000	$ 20,205,500			$ 1,520,165	9
	B. Non-Facility Related*											
10	THE PRIVATE BANK		X	LOAN		2/9/15	595,000		2/18/19	3.0000	17,850	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$ 595,000	$			$ 17,850	14
15	TOTALS (line 9+line14)						$ 22,095,000	$ 20,205,500			$ 1,538,015	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 PALOS HILLS # 0051136 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2017 report. **Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$	575,720	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.)	$	640,952	2
3. Under or (over) accrual (line 2 minus line 1).	$	65,232	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)	$	656,000	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.	$	721,232	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2013	350,701	8
	2014	413,236	9
	2015	445,186	10
	2016	570,020	11
	2017	640,952	12

FOR BHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2017	$	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.**

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME BRIA OF PALOS HILLS COUNTY COOK

FACILITY IDPH LICENSE NUMBER 0051136

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ( ) FAX #: ( )

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

Enter the tax index number and real estate tax assessed for 2017 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 2017.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	23-14-224-001-0000	NURSING HOME	$ 8,328.16	$ 8,328.16
2.	23-14-224-002-0000	NURSING HOME	$ 21,308.73	$ 21,308.73
3.	23-14-224-003-0000	NURSING HOME	$ 83,087.73	$ 83,087.73
4.	23-14-224-004-0000	NURSING HOME	$ 83,087.73	$ 83,087.73
5.	23-14-224-009-0000	NURSING HOME	$ 8,289.37	$ 8,289.37
6.	23-14-224-010-0000	NURSING HOME	$ 28,134.37	$ 28,134.37
7.	23-14-224-011-0000	NURSING HOME	$ 79,616.94	$ 79,616.94
8.	23-14-224-012-0000	NURSING HOME	$ 69,320.30	$ 69,320.30
9.	23-14-224-017-0000	NURSING HOME	$ 259,778.40	$ 259,778.40
10.			$	$
		TOTALS	$ 640,951.73	$ 640,951.73

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 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

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

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

X. BUILDING AND GENERAL INFORMATION:

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

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

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

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

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

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

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

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

3. Current Period Amortization: _____ 4. Dates Incurred: _____

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	NURSING HOME		2012	$ 812,700	1
2	NURSING HOME		2016	637,703	2
3	TOTALS			$ 1,450,403	3

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	203		2012		$ 1,636,707	$ 41,967	27.5	$ 41,967	$	$ 250,053	4
5			2016		18,665,735	678,754	27.5	678,754		1,668,604	5
6											6
7											7
8	RELATED PARTY SL DEPRECIATION				76,550	2,160		2,160			8
	Improvement Type**										
9	ROOF TOP AIR CONDITION			2010	9,124		5			9,124	9
10	LOBBY: MILLWORK,CROWN MOLDING,REPLACE OUTLETS,										10
11	WALLCOVERING										11
12	CORRIDOR #1:CEILING TILE,HANDRAILS,PAINTING WALLS,										12
13	MILLWORK										13
14	CORRIDOR #2:CEILING TILE,HANDRAILS,MILLWORK,LIGHT										14
15	FIXTURE										15
16	THERAPY AND RESIDENT ROOMS;CEILING TILE,WINDOW										16
17	TREATMENTS,FLOORING,WALLCOVERING, LIGHT FIXTURES,										17
18	INSTALL NEW VCT AND COVE BASE			2010	60,347	2,194	27.5	2,194		17,916	18
19	SOUTH HALL, NORTH/DINING, BEATY SHOP-PAINTING			2011	12,000		5			12,000	19
20	PHONE ROOM AREA-INSTALL NEW WIREGLASS WINDOW;										20
21	DINING ROOM-CEILING TILE,WALLCOVERING,CHAIR RAIL'										21
22	BUILD TWO NEW WALLS;										22
23	THERAPY ROOM-INSTALL NEW DOOR,PAINT WALLS;										23
24	RESIDENT BATHROOMS-PAINT,CEILINGS, COVE BASE;										24
25	RECETTION AREA-DEMOLISH TWO WALLS,INSTALL NEW										25
26	COUNTERTOP, PAINT;										26
27	ADMISSION OFFICE-BUID NEW WALL,WALLCOVERING ,PAINT										27
28	INSTALLATION OF WINDOW TREATMENTS,ROLLER SHADES,										28
29	CUBICLE CURTAINS			2011	35,514	1,291	27.5	1,291		10,059	29
30	NORTH HALL, FRONT HALL-PAINTING			2011	13,350		5			13,350	30
31	INSTALL ANTI-FREEZE SYSTEM BELOW CANOPY			2011	5,135	187	27.5	187		1,488	31
32	INSTALL INTELLIGENT PHOTO DETECTOR			2011	7,998	291	27.5	291		2,316	32
33	LOBBY-INSTALL NEW CERAMIC TILE, MILLWORK, GROUT			2011	8,537	310	27.5	310		2,338	33
34	PARKING LOT-PAVED WITH 1.5" OF NEW ASPHALT			2011	29,850	1,990	15	1,990		14,759	34
35	INSTALL FIVE DELAYED EGRESS LOCKS-DOUBLE & SINGLE			2011	8,368	304	27.5	304		2,217	35
36				2011	2,622	95	27.5	95		677	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 PALOS HILLS # 0051136 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	REROOFED PROPERTY USING SINGLE PLY MODIFIED		$	$		$	$	$	37
38	BITUMEN; INSTALL 6 NEW RETRO FIT DRAINS	2011	35,700	1,298	27.5	1,298		9,140	38
39	INSTALLATION AND WIRING FOR WAP'S	2012	4,730	172	27.5	172		1,183	39
40	CORRIDOR-HANDRAILS, CORNER GUARDS	2012	5,225	190	27.5	190		1,290	40
41	REPLACEMENT OF A/C SOUTHEAST UNIT COMPRESSOR	2012	2,618		5			2,618	41
42	APPLIED A PATCH TO THE FIELD OR WALL FLASHINGS	2012	2,800	102	27.5	102		642	42
43	NURSES STATION; 2 BATHROOMS; NOTRH, WEST, SOUTH								43
44	CORRIDORS; CAFETERIA-INSTALL NEW CERAMIC TILE,								44
45	VCT AND MILLWORK	2013	36,893	1,342	27.5	1,342		7,996	45
46	APPLIED A PATCH TO THE FIELD USING SPMB OR WALL								46
47	FLASHING-EAST, SOUTH WING	2013	3,650	133	27.5	133		726	47
48	TUB ROOM; TRAINING TOILET; 2 SMALL SHOWER ROOMS								48
49	INSTALLATION OF CERAMIC FLOOR TILE	2013	18,583	676	27.5	676		3,577	49
50	FIRE SPRINKLER SYSTEM REPAIR-LABOT AND MATERIAL								50
51	TO COMPLETE WORK	2013	10,120	368	27.5	368		1,947	51
52	ALZHEIMERS DINING ROOM; SOUTH CORRIDOR; NORTH								52
53	SHOWER ROOM-INSTALL NEW VCT & MILLWORK	2013	26,867	977	27.5	977		5,089	53
54	REROOFED PROPERTY USING SINGLE PLY MODIFIED								54
55	BITUMEN ON FRONT PORTION OF THE CENTER AND								55
56	SOUTH WING	2013	79,040	2,874	27.5	2,874		14,969	56
57	REPLACEMENT OF A/C UNIT IN NORTH DIALYSIS ROOM	2013	8,602	313	27.5	313		1,630	57
58	INSTALL NEW FIRE ALARM SYSTEM; SMOKE DETECTOR								58
59	BASE	2013	24,108	877	27.5	877		4,568	59
60	REPLACE WITH NEW PIPE AND FITTINGS OF THE SEWER								60
61	LINE' TWO SEPARATE TRENCH EXCAVATIONS	2013	8,425	306	27.5	306		1,568	61
62	INSTALLED NEW WHITE GRANULATED SPMB FLASHING								62
63	AND GRAVEL STOP-REMOVED EXISTING ROOF	2014	10,150	369	27.5	369		1,768	63
64	NORTHEAST DINING ROOM-INSTALLATION OF BUMPER								64
65	GUARD & CHAIR RAIL	2014	3,428	125	27.5	125		599	65
66	INSTALL CONCRETE PAD DEMO; SPOT TUCKPOINT AND								66
67	RESET SILLS AROUD BLDG	2014	16,636	1,109	15	1,109		5,268	67
68	REMODEL 5 SHOWERS ROOMS: NEW TILE, WALLS,								68
69	LIGHT FIXTURES, PAINT CEILINGS, NEW FIRE DOOR	2014	44,975	1,635	27.5	1,635		7,562	69
70	TOTAL (lines 4 thru 69)		$ 20,914,387	$ 742,409		$ 742,409	$	$ 2,077,041	70

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

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

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		$ 20,914,387	$ 742,409		$ 742,409	$	$ 2,077,041	1
2	INSTALLED NEW CONDENSING UNIT ON ROOF	2014	6,300	229	27.5	229		1,021	2
3	INSTALL ACCUTECH DEPARTURE ALERT SYSTEM FOR								3
4	FRONT & BACK DOOR; DELAY LOCKS ON DOUBLE DOOR	2014	11,599	422	27.5	422		1,811	4
5	WIRE UP 10 ROOMS	2015	3,500	127	27.5	127		492	5
6	INSTALLATION OF THE FIRE DOORS COMING FROM								6
7	THE KITCHEN	2015	3,835	139	27.5	139		481	7
8	INSTALLED CAMERA ADDITIONS AND NURSE CALL								8
9	ADDITIONS	2017	27,800	1,011	27.5	1,011		1,390	9
10	WINDOW TREATMENTS, CURTAIN, CUBICLE	2017	18,944	3,789	5	3,789		5,684	10
11	ROOF REPLACED WITH A NEW SPMB (DINING ROOM)	2018	40,000	546	27.5	546		546	11
12	THERAPY ROOM HVAC UPGRADE	2018	18,200	138	27.5	138		138	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)		$ 21,044,565	$ 748,810		$ 748,810	$	$ 2,088,604	34

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

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

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	$ 394,689	$ 44,430	$ 39,454	$ (4,976)	3-10	$ 165,869	71
72	Current Year Purchases	69,323	69,323	3,466	(65,857)	8-10	3,466	72
73	Fully Depreciated Assets	48,055					48,055	73
74	RELATED PARTY SL DEPRECIATION		340,418	340,418				74
75	TOTALS	$ 512,067	$ 454,171	$ 383,338	$ (70,833)		$ 217,390	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)	$ 23,007,035	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 1,202,981	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 1,132,148	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (70,833)	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 2,305,994	85	

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? If NO, see instructions. ☐ YES ☐ NO

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

8. List separately any amortization of lease expense included on page 4, line 34. This amount was calculated by dividing the total amount to be amortized by the length of the lease ____.

9. Option to Buy: ☐ YES ☐ NO Terms: ____ *

10. Effective dates of current rental agreement:
Beginning ____
Ending ____

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.		$
13.		$
14.		$

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

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

16. Rental Amount for movable equipment: $ 20,550 Description: SEE ATTACHED SCHEDULE
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	FACILITY	2016 FORD TRANSIT	$ #######	$ 12,682	17
18					18
19					19
20					20
21	TOTAL		$ #######	$ 12,682	21

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

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

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?
   - [ ] YES
   - [X] NO

   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

   THE FACILITY HIRES ONLY CERTIFIED NURSES AIDES

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER CNA ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

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	$		$ 925,017	$		$ 925,017	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			106,343			106,343	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			945,160			945,160	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				658,059		658,059	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): RENTALS	39-2					309,996		309,996	13
14	TOTAL			$		$ 1,976,520	$ 968,055		$ 2,944,575	14

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

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/2018 (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	$ 79,619	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 240,000)	6,246,464		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	110,166		6
7	Other Prepaid Expenses	61,233		7
8	Accounts Receivable (owners or related parties)	47,533		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 6,545,015	$	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	665,574		15
16	Equipment, at Historical Cost	464,013		16
17	Accumulated Depreciation (book methods)	(572,163)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 557,424	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 7,102,439	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 2,383,685	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,856,780		29
30	Accrued Salaries Payable	198,005		30
31	Accrued Taxes Payable (excluding real estate taxes)	688,817		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	68,955		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	DUE TO D, WIESS	595,000		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 5,791,242	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 5,791,242	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,311,197	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 7,102,439	$	48

***(See instructions.)**

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 277,738	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 277,738	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	831,474	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	201,985	15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 1,033,459	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 1,311,197	24 *

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

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

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	$ 18,199,447	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 18,199,447	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	37,628	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 37,628	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)**	$ 18,237,075	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	2,705,649	31
32	Health Care	6,379,004	32
33	General Administration	2,944,271	33
	B. Capital Expense		
34	Ownership	2,064,556	34
	C. Ancillary Expense		
35	Special Cost Centers	2,947,484	35
36	Provider Participation Fee	364,637	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 17,405,601	40
41	**Income before Income Taxes (line 30 minus line 40)****	831,474	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 831,474	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 5,783,803	44
45	Private Pay - Net Inpatient Revenue	438,456	45
46	Medicare - Net Inpatient Revenue	8,837,131	46
47	Other-(specify) HOSPICE/INSURANCE/ETC	82,162	47
48	Other-(specify) MANAGED CARE	3,057,895	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 18,199,447	49

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

** **Does this agree with taxable income (loss) per Federal Income Tax Return? YES If not, please attach a reconciliation.**

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

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

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	2,400	2,744	$ 140,903	$ 51.35	1
2	Assistant Director of Nursing	5,304	5,610	243,035	43.32	2
3	Registered Nurses	39,793	41,108	1,396,318	33.97	3
4	Licensed Practical Nurses	41,214	42,184	1,202,305	28.50	4
5	CNAs & Orderlies	125,748	128,969	1,805,216	14.00	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	11,321	11,844	156,999	13.26	10
11	Social Service Workers	9,480	9,920	201,829	20.35	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	45,007	45,831	544,552	11.88	15
16	Dishwashers					16
17	Maintenance Workers	6,605	7,153	137,054	19.16	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	3,880	4,115	198,726	48.29	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	30,409	31,641	678,329	21.44	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	4,190	4,462	67,215	15.06	31
32	Other Health C: Care Plan Coord	8,186	8,561	297,711	34.78	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	333,537	344,142	$ 7,070,192 *	$ 20.54	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	$ 119,928	1-3	35
36	Medical Director	O	71,800	9-3	36
37	Medical Records Consultant	N	0	10-3	37
38	Nurse Consultant	T	121,565	10-3	38
39	Pharmacist Consultant	H	12,697	10-3	39
40	Physical Therapy Consultant	L	26,472	10a-3	40
41	Occupational Therapy Consultant	Y	22,600	10a-3	41
42	Respiratory Therapy Consultant		132,569	10a-3	42
43	Speech Therapy Consultant	F	3,519	10a-3	43
44	Activity Consultant	E	3,624	11-3	44
45	Social Service Consultant	E	2,020	12-3	45
46	Other(specify)	S			46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 516,794		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	44	$ 2,638	10-3	50
51	Licensed Practical Nurses	9	402	10-3	51
52	Certified Nurse Assistants/Aides	173	5,243	10-3	52
53	TOTAL (lines 50 - 52)	226	$ 8,283		53

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
MATTHEW GIDLEY	ADMINISTRATOR	0	$ 88,443
LAUREN CARRIERI	ADMINISTRATOR	0	50,803
EFRAIM WEINFELD	ADMINISTRATOR	0	53,480
KELLEY O'LEARY TIGHE	ADMINISTRATOR	0	6,000
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 198,726

B. Administrative - Other

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

C. Professional Services

Vendor/Payee	Type	Amount
ALPHA DATA SERVICES	DATA PROCESSING	$ 16,540
NATIONAL DATACARE	DATA PROCESSING	2,410
KBKB, LTD	ACCOUNTING FEES	12,200
RICHARD PEELO & ASSOCIAT.	MEDICARE CONSULTANT	4,500
PERSONNEL PLANNERS	UC CONSULTANT	7,348
SEE LEGAL SCHEDULE ATTACHED		146,719
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		$ 189,717

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 107,642
Unemployment Compensation Insurance	79,364
FICA Taxes	532,913
Employee Health Insurance	68,864
Employee Meals	0
Illinois Municipal Retirement Fund (IMRF)*	
EMPLOYEE BENEFITS - OTHER	23,416
EMPLOYEE PHYSICAL EXAMS	0
PENSION/PROFIT SHARING PLANS	0
INSURANCE - EXECUTIVE LIFE	0
CHICAGO BULLS TICKETS	
INSURANCE - EXECUTIVE LIFE VI 21	0
TOTAL (agree to Schedule V, line 22, col.8)	$ 812,199

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

Description	Line #	Amount
		$
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,990
Advertising: Employee Recruitment	29,185
Health Care Worker Background Check	1,175
(Indicate # of checks performed 117)	
Patient Background Checks 885	8,850
TRUST/FRANCHISE/CONTRIB/ETC	20,644
MARKETING/ADV/PROMO	74,610
LICENSES/DUES/SUBSCRIPTIONS	17,003
MGMT CO ALLOC	7,055
TRUST/FRANCHISE/CONTRIB/ETC	(20,644)
Less: Public Relations Expense	(0)
Non-allowable advertising	(74,610)
Yellow page advertising	(0)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 65,258

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	7,070
MGMT CO ALLOC	3,727
Seminar Expense	0
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 10,797

**See instructions.

BRIA OF PALOS HILLS
LEGAL SCHEDULE
12/31/2018

DATE	FIRM NAME	DESCRIPTION OF SERVICES	AMOUNT
1/1/2018	CHUBB GROUP OF INSURANCE COMPANIES	COURT CASE	2,087
1/1/2018	CHUBB GROUP OF INSURANCE COMPANIES	COURT CASE	234
10/5/2018	CHUBB GROUP OF INSURANCE COMPANIES	COURT CASE	86
7/27/2018	CNA DEDUCTIBLE RECOVERY GROUP	DEDUCTIBLE RECOVERY	40,060
8/23/2018	CNA DEDUCTIBLE RECOVERY GROUP	DEDUCTIBLE RECOVERY	555
12/1/2018	CNA DEDUCTIBLE RECOVERY GROUP	DEDUCTIBLE RECOVERY	204
12/19/2018	CNA DEDUCTIBLE RECOVERY GROUP	DEDUCTIBLE RECOVERY	60
2/2/2018	GARY A WEINTRAUB PC	CONSULTATIONS RE COMPLIANCE AND REQ OF OBRA	293
2/22/2018	GARY A WEINTRAUB PC	LOAN EXTENSION; LOC	2,138
4/1/2018	GARY A WEINTRAUB PC	IHFSRB PREP	878
4/2/2018	GARY A WEINTRAUB PC	CONSULTATIONS RE COMPLIANCE AND REQ OF OBRA	390
5/2/2018	GARY A WEINTRAUB PC	CONSULTATIONS RE COMPLIANCE AND REQ OF OBRA	488
6/1/2018	GARY A WEINTRAUB PC	CONSULTATIONS RE COMPLIANCE AND REQ OF OBRA	553
7/2/2018	GARY A WEINTRAUB PC	CONSULTATIONS RE COMPLIANCE AND REQ OF OBRA	878
8/2/2018	GARY A WEINTRAUB PC	CONSULTATIONS RE COMPLIANCE AND REQ OF OBRA	325
10/2/2018	GARY A WEINTRAUB PC	CONSULTATIONS RE COMPLIANCE AND REQ OF OBRA	390
3/15/2018	GREENBERG TRAURIG	GENERAL COUNSELING	4,538
5/7/2018	GREENBERG TRAURIG	GENERAL COUNSELING	4,470
6/7/2018	GREENBERG TRAURIG	GENERAL COUNSELING	5,498
7/10/2018	GREENBERG TRAURIG	GENERAL COUNSELING	3,079
8/6/2018	GREENBERG TRAURIG	GENERAL COUNSELING	553
9/14/2018	GREENBERG TRAURIG	GENERAL COUNSELING	5,035
10/4/2018	GREENBERG TRAURIG	GENERAL COUNSELING	1,770
11/6/2018	GREENBERG TRAURIG	GENERAL COUNSELING	5,616
12/5/2018	GREENBERG TRAURIG	GENERAL COUNSELING	4,991
2/1/2018	LANER MUCHIN	UNION NEGOTIATIONS	569
4/1/2018	LANER MUCHIN	UNION NEGOTIATIONS	244
12/8/2018	LAW OFFICE OF DAMON DOUCET	COURT REVIEW AND APPEARANCE	963
8/31/2018	MCCABE KIRSCHNER PC	LITIGATION FEE	1,574
8/31/2018	MCCABE KIRSCHNER PC	LITIGATION FEE	1,574
8/31/2018	MCCABE KIRSCHNER PC	LITIGATION FEE	6,581
11/30/2018	MCCABE KIRSCHNER PC	LITIGATION FEE	2,300
11/30/2018	MCCABE KIRSCHNER PC	LITIGATION FEE	2,300
12/1/2018	MCCABE KIRSCHNER PC	LITIGATION FEE	1,500
2/1/2018	SB2 INC	CLASS ACTION FOR PAYMENT OF MEDICAID CLAIMS	550
2/1/2018	SB2 INC	CLASS ACTION FOR PAYMENT OF MEDICAID CLAIMS	171
3/1/2018	SB2 INC	CLASS ACTION FOR PAYMENT OF MEDICAID CLAIMS	500
3/1/2018	SB2 INC	CLASS ACTION FOR PAYMENT OF MEDICAID CLAIMS	167
4/2/2018	SB2 INC	CLASS ACTION FOR PAYMENT OF MEDICAID CLAIMS	500
4/2/2018	SB2 INC	CLASS ACTION FOR PAYMENT OF MEDICAID CLAIMS	167
5/1/2018	SB2 INC	CLASS ACTION FOR PAYMENT OF MEDICAID CLAIMS	500
5/1/2018	SB2 INC	CLASS ACTION FOR PAYMENT OF MEDICAID CLAIMS	167
6/1/2018	SB2 INC	CLASS ACTION FOR PAYMENT OF MEDICAID CLAIMS	506
6/1/2018	SB2 INC	CLASS ACTION FOR PAYMENT OF MEDICAID CLAIMS	167
7/1/2018	SB2 INC	CLASS ACTION FOR PAYMENT OF MEDICAID CLAIMS	500
7/1/2018	SB2 INC	CLASS ACTION FOR PAYMENT OF MEDICAID CLAIMS	167
8/1/2018	SB2 INC	CLASS ACTION FOR PAYMENT OF MEDICAID CLAIMS	500
8/1/2018	SB2 INC	CLASS ACTION FOR PAYMENT OF MEDICAID CLAIMS	167
9/4/2018	SB2 INC	CLASS ACTION FOR PAYMENT OF MEDICAID CLAIMS	500
9/4/2018	SB2 INC	CLASS ACTION FOR PAYMENT OF MEDICAID CLAIMS	167
10/1/2018	SB2 INC	CLASS ACTION FOR PAYMENT OF MEDICAID CLAIMS	500
10/1/2018	SB2 INC	CLASS ACTION FOR PAYMENT OF MEDICAID CLAIMS	174
11/1/2018	SB2 INC	CLASS ACTION FOR PAYMENT OF MEDICAID CLAIMS	500
11/1/2018	SB2 INC	CLASS ACTION FOR PAYMENT OF MEDICAID CLAIMS	167
12/3/2018	SB2 INC	CLASS ACTION FOR PAYMENT OF MEDICAID CLAIMS	500
12/3/2018	SB2 INC	CLASS ACTION FOR PAYMENT OF MEDICAID CLAIMS	167
1/15/2018	SKIDELSKY AND ASSOCIATES	SPECIFIC OBJECTIONS	250
1/1/2018	STEVEN MIHAJLOVIC	ESTATE & GUARDIANSHIP CONFERENCES	1,563
1/1/2018	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700
2/28/2018	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700
3/31/2018	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700
4/30/2018	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700
5/31/2018	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700
6/30/2018	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700
7/31/2018	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700
8/31/2018	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700
9/30/2018	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700
10/31/2018	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700
11/30/2018	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700
12/31/2018	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700
1/1/2018	VANEK LARSON & KOLB	GUARDIANSHIP	2,632
3/29/2018	VANEK LARSON & KOLB	GUARDIANSHIP	420
9/4/2018	VANEK LARSON & KOLB	GUARDIANSHIP	105
12/3/2018	VANEK LARSON & KOLB	GUARDIANSHIP	933
12/3/2018	VANEK LARSON & KOLB	GUARDIANSHIP	270
2/28/2018	SEYFARTH SHAW LLP	CONSTRUCTION LOAN	11,712
2/28/2018	SEYFARTH SHAW LLP	OPERATOR LOAN	10,268
TOTAL			**146,719**

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

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. **IL COUNCIL ON LONG TERM CARE $15,300**

(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. $ **37,138** Line **10-2**

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

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

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

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

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **364,637**
This amount is to be recorded on line 42 of Schedule V.

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

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

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

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

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

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

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