

Facility Name & ID Number BRIA OF RIVER OAKS

0052043 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	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				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	675		9,218	9,893	8
9	SNF/PED					9
10	ICF	82,365	244		82,609	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	83,040	244	9,218	92,502	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 82.02%

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

0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

NONE

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES NO

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 11/01/12

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

YES Date 11/01/12 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 9,218

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: 12/31/2015 Fiscal Year: 12/31/2015

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

Facility Name & ID Number

BRIA OF RIVER OAKS

0052043

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary		3,707	1,196,285	1,199,992	(43,800)	1,156,192	9,202	1,165,394		1
2	Food Purchase		12,862		12,862		12,862		12,862		2
3	Housekeeping		14,091	539,960	554,051		554,051		554,051		3
4	Laundry		20,285	317,072	337,357		337,357		337,357		4
5	Heat and Other Utilities			262,448	262,448		262,448	1,280	263,728		5
6	Maintenance	108,195	109,148	53,495	270,838		270,838	2,818	273,656		6
7	Other (specify):* SECURITY	200,358		41,117	241,475		241,475	304	241,779		7
8	TOTAL General Services	308,553	160,093	2,410,377	2,879,023	(43,800)	2,835,223	13,604	2,848,827		8
	B. Health Care and Programs										
9	Medical Director			14,500	14,500		14,500		14,500		9
10	Nursing and Medical Records	3,758,810	225,998	28,587	4,013,395		4,013,395	92,778	4,106,173		10
10a	Therapy			5,615	5,615		5,615		5,615		10a
11	Activities	149,636	14,055	2,568	166,259		166,259		166,259		11
12	Social Services	218,439	17,144	3,339	238,922		238,922		238,922		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	4,126,885	257,197	54,609	4,438,691		4,438,691	92,778	4,531,469		16
	C. General Administration										
17	Administrative	136,857		990,419	1,127,276		1,127,276	(972,094)	155,182		17
18	Directors Fees										18
19	Professional Services			218,106	218,106		218,106	73,806	291,912		19
20	Dues, Fees, Subscriptions & Promotions			93,922	93,922		93,922	(38,541)	55,381		20
21	Clerical & General Office Expenses	268,127	40,800	260,332	569,259		569,259	(156,720)	412,539		21
22	Employee Benefits & Payroll Taxes			799,795	799,795	43,800	843,595		843,595		22
23	Inservice Training & Education			3,407	3,407		3,407	1,433	4,840		23
24	Travel and Seminar							9,162	9,162		24
25	Other Admin. Staff Transportation			18,354	18,354		18,354	(2,830)	15,524		25
26	Insurance-Prop.Liab.Malpractice			133,800	133,800		133,800	48,784	182,584		26
27	Other (specify):*			162,119	162,119		162,119	(129,670)	32,449		27
28	TOTAL General Administration	404,984	40,800	2,680,254	3,126,038	43,800	3,169,838	(1,166,670)	2,003,168		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,840,422	458,090	5,145,240	10,443,752		10,443,752	(1,060,288)	9,383,464		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	1,196,285
3	HOUSEKEEPING	
	CONTRACTED BUILDING MAINTENANCE	64,902
	HOUSEKEEPING-SERVICE CONTRACT	475,058
4	LAUNDRY	
	EQUIPMENT REPAIRS & MAINTENANCE	0
	CONTRACTED LAUNDRY SERVICES	317,072
5	HEAT & OTHER UTILITIES	
	GAS HEAT	62,244
	ELECTRICITY	119,642
	WATER	75,755
	CABLE TV - LOBBY	4,807
		262,448
6	MAINTENANCE	
	GROUNDS MAINTENANCE	8,029
	PAINTING & DECORATING	0
	BUILDING REPAIRS	0
	MAINTENANCE TRAVEL	0
	EQUIPMENT MAINTENANCE & REPAIR	11,043
	ELEVATOR MAINTENANCE & REPAIR	0
	OUTSIDE LABOR	0
	EXTERMINATING SERVICE	0
	FIRE SERVICE	34,423
		53,495
7	OTHER	
	SCAVENGER	41,117
	SECURITY SERVICE	0

LINE	SCHED REF	TOTAL
10	NURSING	
	CONTRACT NURSING XVIII C 53-2	
	LABORATORY & XRAY EXPENSE	0
	PURCHASED SERVICES	0
	PSYCHO-SOCIAL CONSULTANT XVIII B __-2	0
	RESTORATIVE NURSING CONSULTANT XVIII B 38-2	0
	MEDICAL RECORDS CONSULTANT XVIII B 37-2	0
	PHARMACY CONSULTANT XVIII B 39-2	24,102
	UTILIZATION REVIEW FEES XVIII B __-2	0
	PHYSICIANS XVIII B __-2	0
	PSYCHIATRIC XVIII B __-2	0
	RN CONSULTANT XVIII B 38-2	0
	DENTAL	4,485
		28,587
10a	THERAPY	
	PHYSICAL THERAPY SERVICES	0
	SPEECH THERAPY SERVICES	516
	OCCUPATIONAL THERAPY SERVICES	1,191
	REHABILITATION CONSULTANT XVIII B __-2	0
	PHYSICAL THERAPY CONSULTANT XVIII B 40-2	3,403
	OCCUPATIONAL THERAPY CONSULTANT XVIII B 41-2	0
	RESPIRATORY THERAPY CONSULTANT XVIII B 42-2	505
	SPEECH THERAPY CONSULTANT XVIII B 43-2	0
		5,615
11	ACTIVITIES	
	CABLE TV - PATIENT ROOMS	0
	ACTIVITY REHAB CONSULTANT XVIII B 44-2	2,568
		2,568
12	SOCIAL SERVICES	
	SOCIAL REHABILITATION SERVICES	0
	SOCIAL REHABILITATION CONSULTANT XVIII B 45-2	3,339
	SOCIAL WORKER XVIII B 45-2	0

			41,117
9	MEDICAL DIRECTOR		
	MEDICAL DIRECTOR FEES	XVIII B 36-2	14,500
			14,500

			3,339
13	NURSE AIDE TRAINING		
	NURSE AIDE TRAINING COSTS	XIII	0
			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	990,419
		990,419
	DIRECTORS FEES	
18	DIRECTORS FEES	0
19	PROFESSIONAL SERVICES	
	DATA PROCESSING XIX C	22,074
	ADMINISTRATIVE CONSULTANTS XIX C	0
	PROFESSIONAL FEES XIX C	132,868
	SOFTWARE MAINTENANCE	63,164
		218,106
20	FEES,SUBSCRIPTIONS,PROMOTIONS	
	ENTERTAINMENT & MARKETING VI 19 XIX F	0
	ADV & PROMO-NON PATIENT RELATED VI 25 XIX F	30,700
	EMPLOYEE WANT ADS XIX F	8,365
	CONTRIBUTIONS VI 20 XIX F	2,000
	DUES & SUBSCRIPTIONS XIX F	28,519
	LICENSES & PERMITS XIX F	8,022
	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	13,701
	HEALTH CARE WORKER BACKGROUND CHEC XIX F	290
	PATIENT BACKGROUND CHECKS XIX F	2,325
		93,922
21	CLERICAL & GENERAL OFFICE EXPENSES	
	BANK CHARGES (INCLUDES NO OVERDRAFT CHARGES)	3,586
	EQUIPMENT REPAIR & MAINTENANCE	0
	OUTSIDE CLERICAL SERVICES	226,000
	PENALTIES / OVERDRAFT CHARGES VI 18	129
	HOME OFFICE EXPENSE	0
	THEFT & DAMAGE LOSS	0
	TELEPHONE	25,774

LINE	SCHED REF	TOTAL
22	EMPLOYEE BENEFITS & PAYROLL TAXES	
	FICA TAXES XIX D	363,996
	UNEMPLOYMENT COMPENSATION XIX D	89,668
	WORKERS COMPENSATION INSURANC XIX D	78,868
	HOSPITALIZATION INSURANCE XIX D	253,244
	EMPLOYEE BENEFITS - OTHER XIX D	14,019
	EMPLOYEE PHYSICAL EXAMS XIX D	0
	INSURANCE - EXECUTIVE LIFE VI 21/XIX D	0
	PENSION/PROFIT SHARING PLANS XIX D	0
	CHICAGO HEAD TAX XIX D	0
		799,795
23	INSERVICE TRAINING & EDUCATION	
	EDUCATION & SEMINARS	3,407
		3,407
24	TRAVEL & SEMINARS	
	EDUCATION & SEMINARS XIX G	0
	TRAVEL XIX G	0
		0
25	ADMIN. STAFF TRANSPORTATION	
	TRANSPORTATION - STAFF	18,354
		18,354
26	INSURANCE - PROP. LIAB & MALPRACTICE	
	GENERAL INSURANCE	133,800
		133,800
27	OTHER	
	BAD DEBTS VI 24	162,119
		162,119

GRAND TOTAL COLUMN 3 OTHER **5,145,240**

MESSENGER SERVICE	4,843	
		260,332

**BRIA OF RIVER OAKS
SCHEDULES
12/31/2015**

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

TOTAL FOOD PURCHASE	12,862	
LESS SALES TAX	<u>0</u>	HAVE YOU FORGOTTEN TO ENTER SALES TAX ON PAGE 5??
NET FOOD	12,862	
TOTAL PATIENT CENSUS	92,502	
TIMES 3 MEALS PER DAY	<u>3</u>	
TOTAL PATIENT MEALS	277,506	
ADD # EMPLOYEE MEALS/DAY	40	
TIMES # DAYS	<u>365</u>	
TOTAL EMPLOYEE MEALS	14,600	
PATIENT MEALS	277,506	
ADD EMPLOYEE MEALS	<u>14,600</u>	
TOTAL MEALS/YEAR	292,106	
NET FOOD	12,862	
DIVIDE TOTAL MEALS/YEAR	<u>292,106</u>	
COST PER MEAL	3.00	
TIMES EMPLOYEE MEALS	<u>14,600</u>	
EMPLOYEE MEAL RECLASSIFICATION	<u>43,800</u>	

**BRIA OF RIVER OAKS
SCHEDULES
12/31/2015**

**LEGAL FEES
PAGE 21XIX.C.**

INVOICE DATA	FIRM NAME	AMOUNT	DESCRIPTION OF SERVICES
7/1/2015	LAW OFFICES OF GARY A. WEINTRAUB	1,386.50	IN CONNECTION WITH "OLUFUNMIBI OGUNYIPE AND KENNETH ALLEN V. RIVER OAKS HEALTHCARE & REHABILITATION CENTER
8/2/2015	LAW OFFICES OF GARY A. WEINTRAUB	2,538.00	IN CONNECTION WITH "OLUFUNMIBI OGUNYIPE AND KENNETH ALLEN V. RIVER OAKS HEALTHCARE & REHABILITATION CENTER
9/1/2015	LAW OFFICES OF GARY A. WEINTRAUB	1,062.00	IN CONNECTION WITH "OLUFUNMIBI OGUNYIPE AND KENNETH ALLEN V. RIVER OAKS HEALTHCARE & REHABILITATION CENTER
10/1/2015	LAW OFFICES OF GARY A. WEINTRAUB	2,566.50	IN CONNECTION WITH "OLUFUNMIBI OGUNYIPE AND KENNETH ALLEN V. RIVER OAKS HEALTHCARE & REHABILITATION CENTER
12/1/2015	LAW OFFICES OF GARY A. WEINTRAUB	2,153.50	IN CONNECTION WITH "OLUFUNMIBI OGUNYIPE AND KENNETH ALLEN V. RIVER OAKS HEALTHCARE & REHABILITATION CENTER
8/24/2015	HUSTON,MAY & FAYEZ	529.50	LEGAL SERVICE - ROBERTSON V. RIVER OAKS
6/5/2015	HUSTON,MAY & FAYEZ	4,470.50	LEGAL SERVICE - ROBERTSON V. RIVER OAKS
9/18/2015	LONNY BEN OGUS	3,825.00	LEGAL SERVICE - DAVIS V. RIVER OAKS
9/22/2015	LONNY BEN OGUS	1,395.00	LEGAL SERVICE - DAVIS V. RIVER OAKS
7/10/2015	O'HAGAN	331.50	LEGAL SERVICE - HARVEY GREEN V. BRIA HEALTH SERVICES
8/11/2015	O'HAGAN	1,066.00	LEGAL SERVICE - HARVEY GREEN V. BRIA HEALTH SERVICES
9/9/2015	O'HAGAN	1,869.00	LEGAL SERVICE - HARVEY GREEN V. BRIA HEALTH SERVICES
10/9/2015	O'HAGAN	316.50	LEGAL SERVICE - HARVEY GREEN V. BRIA HEALTH SERVICES
4/1/2015	SKIDELSKY & ASSOCIATES	40,000.00	2014 REAL ESTATE ASSESSMENT AND TAXES
2/20/2015	LANER & MUCHIN	81.25	CONSULTATION
4/20/2015	LANER & MUCHIN	2,963.00	UNION NEGOTIATIONS
5/20/2015	LANER & MUCHIN	225.00	UNION NEGOTIATIONS
3/20/2015	LANER & MUCHIN	115.00	CONSULTATION
1/30/2015	MEYERS & FLOWERS	394.00	GUARDIANSHIP FILING
5/20/2015	MEYERS & FLOWERS	2,590.57	GUARDIANSHIP
7/28/2015	MEYERS & FLOWERS	894.00	GUARDIANSHIP
8/27/2015	MEYERS & FLOWERS	38.47	GUARDIANSHIP
9/29/2015	MEYERS & FLOWERS	199.00	GUARDIANSHIP
11/10/2015	MEYERS & FLOWERS	2,738.25	GUARDIANSHIP
12/22/2015	MEYERS & FLOWERS	3,444.78	GUARDIANSHIP

1/1/2015	MUCH SHELIST	685.91	GENERAL COUNSELING
2/1/2015	MUCH SHELIST	542.00	GENERAL COUNSELING
3/1/2015	MUCH SHELIST	263.30	GENERAL COUNSELING
5/1/2015	MUCH SHELIST	547.50	GENERAL COUNSELING
7/9/2015	MUCH SHELIST	101.89	GENERAL COUNSELING
1/31/2015	STONE, MCGUIRE & SIEGEL	2,585.49	REVIEW OF COMPLIANCE MEETING
11/30/2015	STONE, MCGUIRE & SIEGEL	1,263.75	COMPLIANCE PLAN
2/28/2015	STONE, MCGUIRE & SIEGEL	1,487.50	COMPLIANCE PLAN
3/31/2015	STONE, MCGUIRE & SIEGEL	537.50	COMPLIANCE PLAN
4/30/2015	STONE, MCGUIRE & SIEGEL	938.75	COMPLIANCE PLAN
5/31/2015	STONE, MCGUIRE & SIEGEL	887.50	COMPLIANCE PLAN
6/30/2015	STONE, MCGUIRE & SIEGEL	638.75	DEVELOP TRUST FUND PROTOCOL
7/31/2015	STONE, MCGUIRE & SIEGEL	2,067.95	COMPLIANCE
8/31/2015	STONE, MCGUIRE & SIEGEL	765.00	COMPLIANCE
9/30/2015	STONE, MCGUIRE & SIEGEL	1,000.00	COMPLIANCE
10/31/2015	STONE, MCGUIRE & SIEGEL	515.00	COMPLIANCE
11/30/2015	STONE, MCGUIRE & SIEGEL	593.75	COMPLIANCE
12/31/2015	STONE, MCGUIRE & SIEGEL	3,149.88	COMPLIANCE

TOTAL

95,764.24

Facility Name & ID Number

BRIA OF RIVER OAKS

#0052043

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			61,910	61,910		61,910	376,561	438,471			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			94,790	94,790		94,790	427,166	521,956			32
33	Real Estate Taxes							1,193,979	1,193,979			33
34	Rent-Facility & Grounds			3,001,052	3,001,052		3,001,052	(3,001,052)				34
35	Rent-Equipment & Vehicles			66,430	66,430		66,430	1,714	68,144			35
36	Other (specify):* RENT TIME, STORAGE			33,510	33,510		33,510	53,985	87,495			36
37	TOTAL Ownership			3,257,692	3,257,692		3,257,692	(947,647)	2,310,045			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		283,611	757,773	1,041,384		1,041,384		1,041,384			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			671,713	671,713		671,713		671,713			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		283,611	1,429,486	1,713,097		1,713,097		1,713,097			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,840,422	741,701	9,832,418	15,414,541		15,414,541	(2,007,935)	13,406,606			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 RIVER OAKS**

0052043

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		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	(41,164)	30		9
10	Interest and Other Investment Income	(8,497)	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	(15,701)	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	(162,119)	27		24
25	Fund Raising, Advertising and Promotional	(30,700)	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	(61,084)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (319,265)		\$	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)	(1,688,670)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,688,670)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (2,007,935)		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.

		1	2	3	4	
		Yes	No	Amount	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 RIVER OAKS

ID# 0052043

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	BANK CHARGE	\$ (3,586)	21	1
2	MARKETING SALARIES	(53,513)	21	2
3	MARKETING TRAVEL	(3,985)	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		(61,084)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number BRIA OF RIVER OAKS# 0052043

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

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

	Operating Expenses	PAGES 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	9,202	0	0	0	0	0	0	0	0	9,202	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	936	344	0	0	0	0	0	0	0	0	1,280	5
6	Maintenance	0	2,142	676	0	0	0	0	0	0	0	0	2,818	6
7	Other (specify):*	0	0	251	53	0	0	0	0	0	0	0	304	7
8	TOTAL General Services	0	3,078	10,473	53	0	0	0	0	0	0	0	13,604	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	92,778	0	0	0	0	0	0	0	0	92,778	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	92,778	0	0	0	0	0	0	0	0	92,778	16
	C. General Administration													
17	Administrative	0	0	(973,979)	1,885	0	0	0	0	0	0	0	(972,094)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	161	60,463	482	12,700	0	0	0	0	0	0	73,806	19
20	Fees, Subscriptions & Promotions	(46,401)	51	7,400	409	0	0	0	0	0	0	0	(38,541)	20
21	Clerical & General Office Expenses	(57,099)	169	(100,773)	983	0	0	0	0	0	0	0	(156,720)	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	1,433	0	0	0	0	0	0	0	0	1,433	23
24	Travel and Seminar	0	0	9,162	0	0	0	0	0	0	0	0	9,162	24
25	Other Admin. Staff Transportation	(3,985)	0	1,155	0	0	0	0	0	0	0	0	(2,830)	25
26	Insurance-Prop.Liab.Malpractice	0	244	920	0	47,620	0	0	0	0	0	0	48,784	26
27	Other (specify):*	(162,119)	0	30,724	1,725	0	0	0	0	0	0	0	(129,670)	27
28	TOTAL General Administration	(269,604)	625	(963,495)	5,484	60,320	0	0	0	0	0	0	(1,166,670)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(269,604)	3,703	(860,244)	5,537	60,320	0	0	0	0	0	0	(1,060,288)	29

STATE OF ILLINOIS

Summary B

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

0052043

Report Period Beginning:

01/01/2015 Ending:

12/31/2015

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

	Capital Expense	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)	
	D. Ownership													
30	Depreciation	(41,164)	2,791	1,164	0	413,770	0	0	0	0	0	0	376,561	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(8,497)	1,261	274	0	434,128	0	0	0	0	0	0	427,166	32
33	Real Estate Taxes	0	4,923	1,070	0	1,187,986	0	0	0	0	0	0	1,193,979	33
34	Rent-Facility & Grounds	0	0	0	0	(3,001,052)	0	0	0	0	0	0	(3,001,052)	34
35	Rent-Equipment & Vehicles	0	259	1,139	316	0	0	0	0	0	0	0	1,714	35
36	Other (specify):*	0	(25,200)	3,592	0	75,593	0	0	0	0	0	0	53,985	36
37	TOTAL Ownership	(49,661)	(15,966)	7,239	316	(889,575)	0	0	0	0	0	0	(947,647)	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)	(319,265)	(12,263)	(853,005)	5,853	(829,255)	0	0	0	0	0	0	(2,007,935)	45

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

0052043

Report Period Beginning: **01/01/2015** Ending: **12/31/2015**

VII. RELATED PARTIES

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

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

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. 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	36 OFFICE RENT	\$ 25,200	IME REALTY CORP.		\$	\$ (25,200)	1
2	V	5 UTILITIES				936	936	2
3	V	6 MAINTENANCE				2,142	2,142	3
4	V	19 ACCOUNTING FEES				161	161	4
5	V	20 LICENSES & PERMITS				51	51	5
6	V	21 OFFICE EXPENSE				169	169	6
7	V	26 INSURANCE				244	244	7
8	V	30 DEPRECIATION (SL)				2,791	2,791	8
9	V	32 INTEREST				1,261	1,261	9
10	V	33 RE TAX				4,923	4,923	10
11	V	35 STORAGE FEES				259	259	11
12	V							12
13	V							13
14	Total		\$ 25,200			\$ 12,937	\$ * (12,263)	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:

01/01/2015

Ending:

12/31/2015

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2	<u>AVRUM WEINFELD</u>	<u>23.75</u>	<u>BRIA OF CAHOKIA</u>	<u>COHOKIA</u>	<u>EKS MANAGEMENT</u>	<u>LINCOLNWOOD</u>	<u>HOME OFFICE</u>	2
3								3
4	<u>DANIEL WEISS</u>	<u>23.75</u>	<u>BRIA OF FOREST EDGE</u>	<u>CHICAGO</u>	<u>IME REALTY CORP</u>	<u>LINCOLNWOOD</u>	<u>MGMT CONSULT</u>	4
5								5
6	<u>NATAN WEISS</u>	<u>23.75</u>	<u>BRIA OF BELLEVILLE</u>	<u>BELLEVILLE</u>				6
7								7
8	<u>FRED BERKOVITS</u>	<u>23.75</u>	<u>BRIA OF GENEVA</u>	<u>GENEVA</u>	<u>BRIA HEALTH</u>		<u>MANAGEMENT</u>	8
9					<u>SERVICES, LLC</u>	<u>LINCOLNWOOD</u>		9
10	<u>DOV SEGAL</u>	<u>5</u>	<u>BRIA OF WESTMONT</u>	<u>WESTMONT</u>				10
11					<u>BURNAM HEALTH</u>		<u>REAL ESTATE</u>	11
12			<u>BRIA OF CHICAGO HEIGHTS</u>	<u>SOUTH CHICAGO</u>	<u>CARE REALTY</u>	<u>LINCOLNWOOD</u>		12
13				<u>HEIGHTS</u>				13
14								14
15			<u>BRIA OF PALOS HILLS</u>	<u>PALOS HILLS</u>				15
16								16
17			<u>LAKEPARK</u>	<u>WAUKEGAN</u>				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 RIVER OAKS# 0052043Report Period Beginning: 01/01/2015 Ending: 12/31/2015

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. 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	\$ 990,419	BRIA HEALTH SERVICES , LLC		\$	\$ (990,419)	15
16	V	21 OUTSIDE CLERICAL	218,000				(218,000)	16
17	V	17 CFO SALARY-A.WEINFELD				16,440	16,440	17
18	V	10 SALARIES-MDS/NURSING				91,122	91,122	18
19	V	1 SALARIES- DIETARY				9,202	9,202	19
20	V	21 SALARIES				94,547	94,547	20
21	V	19 ADM CONSULTANTS				52,265	52,265	21
22	V	5 UTILITIES				344	344	22
23	V	6 MAINTENANCE				676	676	23
24	V	7 SCAVENGER				251	251	24
25	V	10 NURSING CONSULTANT				1,656	1,656	25
26	V	19 PROFESSIONAL FEES				8,198	8,198	26
27	V	20 WANT ADS/BACKGR CKS				7,400	7,400	27
28	V	21 OFFICE EXPENSE				22,680	22,680	28
29	V	23 SEMINARS				1,433	1,433	29
30	V	24 TRAVEL				9,162	9,162	30
31	V	25 STAFF TRANSPORTATION				1,155	1,155	31
32	V	26 INSURANCE				920	920	32
33	V	27 EMPLOYEE BENEFITS				30,724	30,724	33
34	V	30 DEPRECIATION				1,164	1,164	34
35	V	32 INTEREST				274	274	35
36	V	33 RE TAX				1,070	1,070	36
37	V	36 OFFICE RENT-HINSDALE MGMT				3,592	3,592	37
38	V	35 STORAGE FEES/AUTO LEASE				1,139	1,139	38
39	Total		\$ 1,208,419			\$ 355,414	\$ * (853,005)	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: 01/01/2015 Ending: 12/31/2015

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. 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	4	5	6	7	8			
Schedule V	Line	Cost Per General Ledger Item	Amount	Cost to Related Organization Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Difference: Adjustments for Related Organization Costs (7 minus 4)			
15	V	21	OUTSIDE CLERICAL	\$ 8,000	EKS MANAGEMENT		\$	(8,000)	15	
16	V	7	SCAVENGER					53	16	
17	V	17	CFO SALARY-A. WEINFELD					1,885	17	
18	V	19	PROFESSIONAL FEES					482	18	
19	V	20	WANT ADS/BACKGR CKS					409	19	
20	V	21	OFFICE EXPENCE					2,717	20	
21	V	21	CLERICAL SALARIES					3,998	21	
22	V	21	O/S CLERICAL SERVICES BRIA					796	22	
23	V	21	O/S CLERICAL SERVICES A.R.M.					1,472	23	
24	V	27	EMPLOYEE BENEFITS					1,725	24	
25	V	35	EQUIPMENT RENT					316	25	
26	V								26	
27	V								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		\$ 8,000				\$	13,853	\$ * 5,853	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: 01/01/2015 Ending: 12/31/2015

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. 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	34 RENT	\$	BURNHAM HEALTHCARE PROPERTIES, LLC		\$		15
16	V	30 DEPREC S.L -IMP				4,857	4,857	16
17	V							17
18	V							18
19	V							19
20	V	34 RENT	3,001,052	BURNHAM HEALTHCARE REALTY, LLC			(3,001,052)	20
21	V	19 PROFESSIONAL FEES				12,700	12,700	21
22	V	26 INSURANCE - PROPERTY				47,620	47,620	22
23	V	30 DEPR S.L BUILDING & IMP				395,497	395,497	23
24	V	30 DEPR S.L. - EQUIP & FURN				13,416	13,416	24
25	V	32 INTEREST				434,128	434,128	25
26	V	33 REAL ESTATE TAXES				1,187,986	1,187,986	26
27	V	36 M.I.P. INSURANCE				75,593	75,593	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		\$ 3,001,052			\$ 2,171,797	\$ * (829,255)	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: 01/01/2015 Ending: 12/31/2015

VII. RELATED PARTIES (continued)

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

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

1	2	3	4	5	6		7		8		
					Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**				
Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference		
1	ALLOCATION FR BRIA HEALTH SERVICES			SEE				\$		1	
2	DOV SEGAL	Purchasing Consult	consulting	0.05	ATTACHED	10.625	12.94	salary	18,403	21-7	2
3	DOV SEGAL	Administrative Cons.	consulting					consult fee	15,459	19-7	3
4	FRED BERKOVITS	Administrative Cons.	consulting	23.75	SCHEDULE	25	29.41	fees	36,806	19-7	4
5											5
6											6
7	ALLOCATION FR EKS MANAGEMENT :										7
8											8
9	AVRUM WEINFELD- EKS MANAGEMENT-CFO	CFO		23.75	SEE	15	13.76	SALARY	1,885	17-7	9
10	AVRUM WEINFELD - BRIA - ADMIN	ADMINISTRATIVE			ATTACHED			SALARY	16,440	17-7	10
11	FLORA WEISS(ARM ENTER)	O/S CONSULT	CLERICAL		SCHEDULE			consult fee	1,472	21-7	11
12											12
13								TOTAL	\$ 90,465		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: 01/01/2015 Ending: 2/31/2015

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	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	131,400	6	\$ 4,880	\$ 25,200	\$ 936	1
2	6	MAINTENANCE	INCOME	131,400	6	11,170	25,200	2,142	2
3	19	ACCOUNTING FEES	INCOME	131,400	6	839	25,200	161	3
4	20	LICENSES & PERMITS	INCOME	131,400	6	268	25,200	51	4
5	21	OFFICE EXPENSE	INCOME	131,400	6	879	25,200	169	5
6	26	INSURANCE	INCOME	131,400	6	1,270	25,200	244	6
7	30	DEPRECIATION (SL)	INCOME	131,400	6	14,553	25,200	2,791	7
8	32	INTEREST	INCOME	131,400	6	6,577	25,200	1,261	8
9	33	RE TAX	INCOME	131,400	6	25,670	25,200	4,923	9
10	35	STORAGE FEES	INCOME	131,400	6	1,353	25,200	259	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					\$ 67,459	\$	\$ 12,937	25

Facility Name & ID Number BRIA OF RIVER OAKS # 0052043 Report Period Beginning: 01/01/2015 Ending: 2/31/2015

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization BRIA HEALTH SERVICES LLC
 Street Address 6865 N. LINCOLN AVE.
 City / State / Zip Code LINCOLNWOOD, IL 60712
 Phone Number (847) 674 - 5795
 Fax Number (847) 674 - 5794

1	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	CENSUS DAYS	518,943	9	\$ 89,333	\$ 89,333	95,502	\$ 16,440	1
2	10	SALARIES-MDS/NURSING	CENSUS DAYS	518,943	9	495,144	495,144	95,502	91,122	2
3	1	SALARIES-DIETARY	CENSUS DAYS	518,943	9	50,000	50,000	95,502	9,202	3
4	21	SALARIES-PURCHASING D.SEGA	CENSUS DAYS	518,943	9	100,000	100,000	95,502	18,403	4
5	21	SALARIES-CLERICAL	CENSUS DAYS	518,943	9	413,753	413,753	95,502	76,144	5
6	19	ADM CONSULT-D.SEGAL	CENSUS DAYS	518,943	9	84,000		95,502	15,459	6
7	19	ADM CONSULT-F.BERKOVITS	CENSUS DAYS	518,943	9	200,000		95,502	36,806	7
8	5	UTILITIES	CENSUS DAYS	518,943	9	1,870		95,502	344	8
9	6	MAINTENANCE	CENSUS DAYS	518,943	9	3,674		95,502	676	9
10	7	SCAVENGER	CENSUS DAYS	518,943	9	1,364		95,502	251	10
11	10	NURSING CONSULTANT	CENSUS DAYS	518,943	9	9,000		95,502	1,656	11
12	19	PROFESSIONAL FEES	CENSUS DAYS	518,943	9	44,548		95,502	8,198	12
13	20	WANT ADS/BACKGR CKS	CENSUS DAYS	518,943	9	40,209		95,502	7,400	13
14	21	OFFICE EXPENSE	CENSUS DAYS	518,943	9	123,241		95,502	22,680	14
15	23	SEMINARS	CENSUS DAYS	518,943	9	7,787		95,502	1,433	15
16	24	TRAVEL	CENSUS DAYS	518,943	9	49,783		95,502	9,162	16
17	25	STAFF TRANSPORTATION	CENSUS DAYS	518,943	9	6,276		95,502	1,155	17
18	26	INSURANCE	CENSUS DAYS	518,943	9	4,999		95,502	920	18
19	27	EMPLOYEE BENEFITS	CENSUS DAYS	518,943	9	166,949		95,502	30,724	19
20	30	DEPRECIATION	CENSUS DAYS	518,943	9	6,324		95,502	1,164	20
21	32	INTEREST	CENSUS DAYS	518,943	9	1,490		95,502	274	21
22	33	RE TAX	CENSUS DAYS	518,943	9	5,814		95,502	1,070	22
23	36	OFFICE RENT-HINSDALE MGMT	CENSUS DAYS	518,943	9	19,520		95,502	3,592	23
24	35	STORAGE FEES/AUTO LEASE	CENSUS DAYS	518,943	9	6,189		95,502	1,139	24
25	TOTALS					\$ 1,931,267	\$ 1,148,230		\$ 355,414	25

Facility Name & ID Number BRIA OF RIVER OAKS # 0052043 Report Period Beginning: 01/01/2015 Ending: 2/31/2015

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization EKS MANAGEMENT
 Street Address 6865 N LINCOLN AVE
 City / State / Zip Code LICOLNWOOD IL 60712
 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	7	SCAVENGER	CENSUS DAYS	291,898	4	\$ 162	\$ 95,502	\$ 53	1
2	17	CFO SALARY-A. WEINFELD	CENSUS DAYS	291,898	4	5,760	95,502	1,885	2
3	19	PROFESSIONAL FEES	CENSUS DAYS	291,898	4	1,474	95,502	482	3
4	20	WANT ADS/BACKGR CKS	CENSUS DAYS	291,898	4	1,250	95,502	409	4
5	21	OFFICE EXPENCE	CENSUS DAYS	291,898	4	8,304	95,502	2,717	5
6	21	CLERICAL SALARIES	CENSUS DAYS	291,898	4	12,219	12,219	3,998	6
7	21	O/S CLERICAL SERVICES BRIA	CENSUS DAYS	291,898	4	2,432	95,502	796	7
8	21	O/S CLERICAL SERVICES A.R.M.	CENSUS DAYS	291,898	4	4,500	95,502	1,472	8
9	27	EMPLOYEE BENEFITS	CENSUS DAYS	291,898	4	5,273	95,502	1,725	9
10	35	EQUIPMENT RENT	CENSUS DAYS	291,898	4	967	95,502	316	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					\$ 42,341	\$ 17,979	\$ 13,853	25

Facility Name & ID Number BRIA OF RIVER OAKS # 0052043 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10										
										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		X	MORTGAGE	\$71,962.98	8/29/13	\$ 14,529,500	\$ 13,584,421		0.0325	\$ 434,128	1								
2											2								
3		X	WORKING CAPITAL	\$15,000.00	11/1/12	750,000	284,930	8/1/17	0.0550	21,770	3								
4		X	WORKING CAPITAL	\$2,500.00	11/1/12	200,000	190,031	10/1/32	0.1409	27,400	4								
5			WORKING CAPITAL	\$1,590.00		150,000	97,662	11/1/22	0.0500	5,933	5								
Working Capital																			
6			WORKING CAPITAL	INTEREST	REVOLV			11/15/14	0.0400	39,687	6								
7											7								
8										1,535	8								
9			TOTAL Facility Related	\$91,052.98		\$ 15,629,500	\$ 14,157,044			\$ 530,453	9								
B. Non-Facility Related*																			
10											10								
11											11								
12											12								
13											13								
14			TOTAL Non-Facility Related			\$	\$			\$	14								
15			TOTALS (line 9+line14)			\$ 15,629,500	\$ 14,157,044			\$ 530,453	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # 36

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

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

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2014 report.		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	\$	885,145	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.)			\$	1,036,566	2
3. Under or (over) accrual (line 2 minus line 1).			\$	151,421	3
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	1,036,565	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.			\$	1,187,986	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2010	<u>556,776</u>	8	FOR BHF USE ONLY	
	2011	<u>850,444</u>	9	13	FROM R. E. TAX STATEMENT FOR 2014 \$ 13
	2012	<u>853,129</u>	10	14	PLUS APPEAL COST FROM LINE 5 \$ 14
	2013	<u>891,651</u>	11	15	LESS REFUND FROM LINE 6 \$ 15
	2014	<u>1,036,566</u>	12	16	AMOUNT TO USE FOR RATE CALCULATION \$ 16
THE CURRENT YEAR REAL ESTATE TAX ACCRUAL IS BASED ON ~ 101% OF THE PRIOR YEAR REAL ESTATE TAX BILL					
THE PAYMENT ON LINE 2 APPLIES TO THE 2014 TAX BILL.					

NOTES:

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

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home.
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

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

Facility Name & ID Number BRIA OF RIVER OAKS

0052043

Report Period Beginning:

01/01/2015 Ending:

12/31/2015

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			<u>1998</u>	<u>\$ 1,500,000</u>	1
2					2
3	TOTALS			\$ 1,500,000	3

Facility Name & ID Number BRIA OF RIVER OAKS# 0052043

Report Period Beginning:

01/01/2015

Ending:

12/31/2015**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1		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	\$	\$ 5,761,340	4
5											5
6											6
7	BRIA ALLOC				16,523	339		339			7
8	IME ALLOC				71,700	2,690		2,690			8
	Improvement Type**										
9	ROOF - REALTY		1998		74,000	1,897	39	1,897		32,909	9
10	WALLCOVERINGS - REALTY		1998		39,379	1,010	39	1,010		17,517	10
11	PAINTING - REALTY		1998		12,962	332	39	332		5,762	11
12	WINDOW TREATMENTS - REALTY		1998		38,112	977	39	977		16,949	12
13	FENCE - REALTY		1998		650	17	39	17		292	13
14	NEW WINDOWS - REALTY		1998		20,445	524	39	524		9,091	14
15	PAINTERS SALARIES - REALTY		1998		64,064	1,643	39	1,643		28,497	15
16	NURSE STATION - REALTY		1998		23,100	592	39	592		10,271	16
17	TILING - REALTY		1998		635	17	39	17		289	17
18	BUILT IN CABINETRY - REALTY		1998		64,700	1,659	39	1,659		28,777	18
19	NEW COILS FOR AHV - REALTY		1999		6,000	154	39	154		2,543	19
20	NEW BOILER - REALTY		1999		20,328	521	39	521		8,603	20
21	HOT WATER TANK - REALTY		1999		2,750	71	39	71		1,172	21
22	ROOF - REALTY		1999		29,500	756	39	756		12,483	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		3,220	25
26	NURSE CALL STATION - REALTY		1999		1,957	50	39	50		826	26
27	WINDOW TREATMENTS - REALTY		1999		11,207	287	39	287		4,740	27
28	CORRIDOR BORDERS - REALTY		1999		6,154	158	39	158		2,609	28
29	SCREENS - REALTY		2000		3,543	129	27.5	129		2,002	29
30	AIR CONDITIONER REPLACEMENT - REALTY		2001		14,540	529	27.5	529		7,676	30
31	DOOR DETECTOR - REALTY		2001		1,800	65	27.5	65		944	31
32	A/C COMPRESSOR & REBUILT AIR HANDLER - REALTY		2001		22,621	823	27.5	823		11,944	32
33	ROOF VENTILATORS - REALTY		2001		6,898	251	27.5	251		3,643	33
34	BOILER - REALTY		2001		63,746	2,318	27.5	2,318		33,640	34
35	WALK IN FREEZER - REALTY		2001		3,750	136	27.5	136		1,974	35
36	DOOR - REALTY		2001		2,970	108	27.5	108		1,567	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:

01/01/2015

Ending:

12/31/2015**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	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	
37	<u>DRYER EXHAUST FAN - REALTY</u>	2001	\$ 4,050	\$ 147	27.5	\$ 147	\$	\$ 2,134	37
38	<u>DOORS - REALTY</u>	2001	1,995	72	27.5	72		1,045	38
39	<u>DOORS - REALTY</u>	2001	1,723	63	27.5	63		914	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		9,756	42
43	<u>ROOF - REALTY</u>	2002	6,150	224	27.5	224		3,026	43
44	<u>ELECTRIC DOOR LOCKING SYSTEM - REALTY</u>	2002	2,326	84	27.5	84		1,136	44
45	<u>DOORS - REALTY</u>	2002	10,098	367	27.5	367		4,959	45
46	<u>TILING - REALTY</u>	2002	17,815	648	27.5	648		8,756	46
47	<u>SAFETY LOCK SYSTEM - REALTY</u>	2002	5,854	213	27.5	213		2,878	47
48	<u>ELEVATOR REPAIR - REALTY</u>	2002	39,650	1,442	27.5	1,442		19,485	48
49	<u>BOILER - REALTY</u>	2002	9,550	347	27.5	347		4,689	49
50	<u>ELEVATOR - REALTY</u>	2003	100,632	3,659	27.5	3,659		45,972	50
51	<u>PATIO DOORS - REALTY</u>	2003	2,300	84	27.5	84		1,055	51
52	<u>FLOORING IN ELEVATORS - REALTY</u>	2003	1,155	42	27.5	42		527	52
53	<u>NURSES STATION - REALTY</u>	2003	6,806	247	27.5	247		3,104	53
54	<u>KITCHEN CABINETS - REALTY</u>	2003	2,836	103	27.5	103		1,295	54
55	<u>KITCHEN FLOORING - REALTY</u>	2003	2,673	97	27.5	97		1,219	55
56	<u>PATIO TILING & LIGHTING - REALTY</u>	2003	4,688	170	27.5	170		2,136	56
57	<u>COVE BASE IN ANNEX CORRIDOR - REALTY</u>	2003	824	30	27.5	30		376	57
58	<u>HANDRAILS & BUMPER GUARDS - REALTY</u>	2003	8,565	311	27.5	311		3,908	58
59	<u>LIGHTING FOR CORRIDORS - REALTY</u>	2003	1,410	51	27.5	51		641	59
60	<u>KICKPLATES - REALTY</u>	2003	5,300	193	27.5	193		2,424	60
61	<u>FREIGHT & SALES TAX ON ABOVE IMP. - REALTY</u>	2003	816	30	27.5	30		376	61
62	<u>DOOR ALARM SYSTEM</u>	2004	3,076	112	27.5	112		1,293	62
63	<u>NEW FLOORING</u>	2004	39,141	1,423	27.5	1,423		16,424	63
64	<u>AIR CONDITIONING CHILLER UNIT</u>	2004	14,876	541	27.5	541		6,244	64
65	<u>TILE FLOORING</u>	2004	4,031	147	27.5	147		1,696	65
66	<u>FIRE SUPPRESSION SYSTEMS</u>	2004	5,001	182	27.5	182		2,100	66
67	<u>SHOWER, BATH & TUB ROOMS AND KITCHEN</u>	2004	72,837	2,649	27.5	2,649		30,574	67
68	<u>AIR CONDITIONING UNIT</u>	2004	5,484	199	27.5	199		2,297	68
69	<u>POWER ROOF EXHAUST UNITS</u>	2005	3,972	145	27.5	145		1,480	69
70	TOTAL (lines 4 thru 69)		\$ 13,712,127	\$ 357,343		\$ 357,343	\$	\$ 6,220,498	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:

01/01/2015

Ending:

12/31/2015**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	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		\$ 13,712,127	\$ 357,343		\$ 357,343	\$	\$ 6,220,498	1
2	RECLAIM PUMPS	2005	1,770	64	27.5	64		654	2
3	POWER ROOF EXHAUST FANS	2005	3,545	129	27.5	129		1,317	3
4	GREASE BASIN	2005	11,800	429	27.5	429		4,379	4
5	CUBICAL CURTAINS	2005	3,784		5			3,784	5
6	WALL MOUNTED WATER COOLER	2006	1,808	66	27.5	66		618	6
7	FIRE SUPPRESSION SYSTEM	2006	5,200	189	27.5	189		1,773	7
8	DOORS	2006	2,150	78	27.5	78		777	8
9	CARPETING	2006	2,690		5			2,690	9
10	ROOF REPAIR - REALTY	2007	4,900	178	27.5	178		1,431	10
11	BUILDING IMPROVEMENT- REALTY	2006	41,151	1,496	27.5	1,496		13,963	11
12	BUILDING IMPROVEMENT	2007	(41,151)	(1,496)	27.5	(1,496)		(11,906)	12
13	BOILER- REALTY	2008	24,300	884	27.5	884		7,072	13
14	SPRINKLERS- REALTY	2008	12,879	468	27.5	468		3,549	14
15	ROOF TOP VENTILATOR	2010	5,345	194	27.5	194		1,124	15
16	NURSE CALL PANEL ANNUNCIATOR	2010	2,354	86	27.5	86		498	16
17	FURNISH AND INSTALL DOORS-"B" FIRE LABEL	2010	5,102	186	27.5	186		1,046	17
18	ROOFTOP CHILLER AND CRANKCASE HEATER	2010	11,350	413	27.5	413		2,323	18
19	NURSE CALL PANEL ANNUNCIATOR	2010	17,440	634	27.5	634		3,583	19
20	ROOFTOP EXHAUST	2010	13,183	479	27.5	479		2,615	20
21	FIX ROOF TOPS	2010	2,724	99	27.5	99		532	21
22	BOOSTER HEATER, UNITAIRE FAN COIL UNIT	2010	4,530	165	27.5	165		894	22
23	DURO-LAST ROOF SYSTEM	2010	90,500	3,291	27.5	3,291		16,866	23
24	REPLACEMENT OF THE BOILERS	2010	19,310	702	27.5	702		3,656	24
25	INSTALL FIRE ALARM PANEL	2010	7,746	282	27.5	282		1,422	25
26		2010							26
27	FIRE DOOR	2011	3,420	124	27.5	124		532	27
28	A/C REPAIR	2011	6,603	240	27.5	240		1,050	28
29	WINDOWS & DOORS	2011	4,050	147	27.5	147		631	29
30	FIRE WALLS,NURSES STATION -SINKS	2011	8,330	303	27.5	303		1,275	30
31	CABINETS	2011	12,089	440	27.5	440		1,852	31
32	AUDIO DEVICE	2011	2,870	104	27.5	104		516	32
33	CANOPY F E MORAN	2011	5,220	190	27.5	190		942	33
34	TOTAL (lines 1 thru 33)		\$ 14,009,119	\$ 367,907		\$ 367,907	\$	\$ 6,291,956	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:

01/01/2015

Ending:

12/31/2015**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	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 12B, Carried Forward		\$ 14,009,119	\$ 367,907		\$ 367,907	\$	\$ 6,291,956	1
2	TUCKPOINTING-REALTY	2011	15,900	578	27.5	578		2,721	2
3	HVAC WALL UNITS- REALTY	2011	5,000	182	27.5	182		872	3
4	FLOOR REPLACEMENT- REALTY	2011	24,000	873	27.5	873		4,110	4
5	BOILER- RALTY	2011	21,555	784	27.5	784		3,887	5
6	CHILLER- REALTY	2011	59,700	2,171	27.5	2,171		10,222	6
7	FOOD PROCESSOR- REALTY	2011	1,080	39	27.5	39		180	7
8	1ST FLOOR COLLING PIPE INSULATION- REALTY	2012	8,740	318	27.5	318		1,232	8
9	SPRINKLER SYSTEM- REALTY	2012	29,980	1,090	27.5	1,090		3,770	9
10	WINDOWS- REALTY	2012	4,110	149	27.5	149		503	10
11	FIRE PANEL AND WIRING- REALTY	2012	3,060	111	27.5	111		365	11
12	SIGN	2013	4,575	400	7	400		1,287	12
13	CUBICLE CURTAINS	2013	3,480	304	7	304		872	13
14	REMOVE AND DISPOSE OF SECTION OF WALL ACROSS	2013	4,350	158	27.5	158		389	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		3,567	20
21	STORY BUILDING. THE ANNEX								21
22	REMOVE AND DISPOSE EXISTING DOOR AND PANEL TO	2013	5,250	191	27.5	191		469	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		384	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)		\$ 14,244,086	\$ 376,862		\$ 376,862	\$	\$ 6,326,786	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:

01/01/2015

Ending:

12/31/2015**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	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 12C, Carried Forward		\$ 14,244,086	\$ 376,862		\$ 376,862	\$	\$ 6,326,786	1
2	1ST FLOOR SHOWER ROOM MATERIALS FIXURES	2013	5,972	217	27.5	217		534	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		1,435	16
17	LIFE SAFETY/VENTILATION PROJECT	2013	24,007	873	27.5	873		2,146	17
18	SMOKE DETECTORS	2013	4,640	169	27.5	169		415	18
19	DRYWALL LAUNDRY ROOM	2013	5,287	192	27.5	192		472	19
20	100 WING CORRIDOR-REMOVE OLD CEILING TILES AND	2014	37,576	1,366	27.5	1,366		2,107	20
21	INSTALL NEW ACOUSTICAL CEILING SYSTEM								21
22	100 WING CORRIDOR-ACROVYN HANDRAIL & WALL PANI	2014	31,471	1,145	27.5	1,145		1,765	22
23	100 WING CORRIDOR - REMOVE COVE BASE AND VCT	2014	13,429	488	27.5	488		752	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		524	25
26	AND MILLWORK								26
27	100 WING CORRIDOR - HANDRAIL GUARDS AND 2215 SF	2014	9,190	334	27.5	334		515	27
28	OF VCT CORK BOARD								28
29	100 WING CORRIDOR - VCT AND PVT BORDER	2014	3,694	134	27.5	134		207	29
30	100 WING CORRIDOR - PAINT DOORS & KICK PLATES	2014	4,179	152	27.5	152		234	30
31	1ST FLOOR NURSE STATION - DEMO OLD AND RELOCATE	2014	5,108	186	27.5	186		287	31
32	PLUMBING								32
33									33
34	TOTAL (lines 1 thru 33)		\$ 14,414,042	\$ 383,042		\$ 383,042	\$	\$ 6,338,179	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:

01/01/2015

Ending:

12/31/2015

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

1	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		\$ 14,414,042	\$ 383,042		\$ 383,042	\$	\$ 6,338,179	1
2	1ST FLOOR NURSE STATION - CUSTOM LARGE NURSE STATION WITH SOLID SURFACE	2014	14,106	513	27.5	513		791	2
3	THERAPY ROOM - DOORS	2014	5,975	217	27.5	217		335	4
4	THERAPY ROOM - REMOVE EXISTING CEILING TILES AND INSTALL NEW ACOUSTICAL CEILING SYSTEM	2014	9,875	359	27.5	359		553	5
5	THERAPY ROOM - INSTALL NEW VCT AND COVE BASE	2014	13,073	475	27.5	475		732	6
6	REMOVE PLUMBING FR RESIDENT ROOM AND DOORS AND WALLS AND INSTALL NEW DRYWALL AND WINDOW								7
7	INSTALL THERAPY ROOM - BATHROOM	2014	7,778	283	27.5	283		436	8
8	CONFERENCE ROOM - NEW CAPET TILE, COVE BASE, ANI CORNER GUARDS	2014	5,483	199	27.5	199		307	9
9	CONFERENCE ROOM - BATHROOM	2014	2,770	101	27.5	101		156	10
10	GUEST BATHROOM - REMOVE OLD PLUMBING FIXTURES AND INSTALL NEW FLOORING AND SINK AND TOILETS	2014	11,071	403	27.5	403		621	11
11	RESIDENT ROOMS-CUBICLE CURTAINS,OVERHEAD LIGHTS	2014	5,976	217	27.5	217		335	12
12	1ST FLOOR - SIGNAGE RESIDENT ROOMS AND COMMON AREAS,CORNER GUARDS	2014	2,670	97	27.5	97		150	13
13	1ST FLOOR RESIDENT ROOMS- OVERBED LIGHTS	2014	10,697	389	27.5	389		600	14
14	1ST FLOOR RESIDENT ROOMS- UPHOLSTERED CORNICE WITH OPERATIONAL PANELS	2014	12,127	441	27.5	441		680	15
15	VESTIBULE,LOBBY ADMIN OFFICE,THERAPY ROOM,NURSE STATION-REMOVE OLD WALL COVERING PREP AND INSTALL NEW COVERING	2014	36,871	1,341	27.5	1,341		2,067	16
16	100 WING - REMOVE KICK PLATES AND DOOR LAMINATION	2014	8,250	300	27.5	300		462	17
17	100 WING - CHILL WATER PIPE	2014	8,472	308	27.5	308		475	18
18	CORRIDOR AND KITCHEN - REPLACE 2' GALVANIZED PIPE AND PAINT CEILING	2014	10,264	373	27.5	373		575	19
19	ADMINISTRATOR OFFICE - REMOVE OLD DROP CEILING AND LIGHTS AND INSTALL NEW ONE	2014	10,258	373	27.5	373		575	20
20	1ST FLOOR NURSE STATION - CUSTOM NURSES STATION	2014	7,979	290	27.5	290		447	21
21	ADMINISTRATOR OFFICE - CARPET AND NEW BATHROOM	2014	6,316	230	27.5	230		354	22
22	TOTAL (lines 1 thru 33)		\$ 14,604,053	\$ 389,951		\$ 389,951	\$	\$ 6,348,830	23

**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:

01/01/2015

Ending:

12/31/2015

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

1	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 12E, Carried Forward		\$ 14,604,053	\$ 389,951		\$ 389,951	\$	\$ 6,348,830	1
2	BOOKKEEPING OFFICE - INSTALL NEW 2 CIRCUIT MINI	2014	9,875	359	27.5	359		553	2
3	SPLIT SYSTEM								3
4	VESTIBULE - REMO EXISTING STORE FRONT AND INSTAL	2014	24,659	897	27.5	897		1,383	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		497	6
7	INSTALL NEW CERAMIC TILE,CARPET AND MILLWORK								7
8	LOBBY FRAME WALL WITH DOOR OPENING	2014	12,761	464	27.5	464		715	8
9	LOBBY - REMOVE CEILING TILES AND INSTALL NEW	2014	5,031	183	27.5	183		282	9
10	ACOUSTICAL TILES								10
11	LOBBY - REMOVE WALL AND INSTALL NEW BETWEEN	2014	15,230	554	27.5	554		854	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		439	14
15									15
16	LIFE SAFETY WORK	2014	11,722	426	27.5	426		550	16
17	BOILER WORK- HOT WATER SUPPLY PUMP	2014	11,935	434	27.5	434		561	17
18	REPLACE WATER HEATER	2014	5,500	200	27.5	200		258	18
19	REPLACE DAMPERS FOR THE GENERATOR	2014	5,485	199	27.5	199		257	19
20	DOOR AND FIRE ALARM	2014	8,350	304	27.5	304		393	20
21	DOOR PACKAGE	2014	6,800	247	27.5	247		319	21
22	INSTALL DELAYED EGRESS MAGNET LOCK	2014	6,042	220	27.5	220		284	22
23	INSTALL TEN NEW COMBINATION CHILLED/HOT WATER	2014	22,000	800	27.5	800		1,033	23
24	COMPLETE CONVECTORS								24
25	LAUNDRY ROOM DOORS	2014	5,800	211	27.5	211		273	25
26	ADD ON ROOM CONVECTORS REPLACEMENT	2014	22,000	800	27.5	800		1,033	26
27	ADD ON ROOM CONVECTORS REPLACEMENT	2014	9,900	360	27.5	360		465	27
28	RELOCATE FIRELITE ALARM ANNUNCIATOR CONTROL	2014	2,073	75	27.5	75		97	28
29	PANEL								29
30	FIRE ALARM PANEL	2014	11,300	411	27.5	411		531	30
31	INSTALL 5 NEW 90 MINUTE FIRE RATED DOOR SLABS	2014	4,858	177	27.5	177		229	31
32	WITH FIRE RATED WIRE GLASS WINDOWS								32
33									33
34	TOTAL (lines 1 thru 33)		\$ 14,822,062	\$ 397,879		\$ 397,879	\$	\$ 6,359,836	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 12F, Carried Forward		\$ 14,822,062	\$ 397,879		\$ 397,879	\$	\$ 6,359,836	1
2	PARKING LOT	2014	32,400	2,160	15	2,160		3,240	2
3	PARKING LOT	2014	32,873	2,192	15	2,192		3,288	3
4	SIGN PYLON & LETTERING	2014	2,985	199	15	199		299	4
5	WINDOW TREATMENTS - PANELS, CURTAINS	2015	7,831	4,055	7	559	(3,496)	4,055	5
6	LOGOS AND LETTERS	2015	5,119	2,651	7	366	(2,285)	2,651	6
7	INSTALLED NEW ROOFING SYSTEM	2015	156,200	1,657	37.5	1,657		1,657	7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 15,059,470	\$ 410,793		\$ 405,012	\$ (5,781)	\$ 6,375,026	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:

01/01/2015

Ending:

12/31/2015

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 161,835	\$ 23,076	\$ 16,184	\$ (6,892)	10 YRS	\$ 28,449	71
72	Current Year Purchases	\$ 58,667	\$ 31,424	\$ 2,933	(28,491)	10 YRS	\$ 2,933	72
73	Fully Depreciated Assets							73
74	RELATED PARTY		\$ 14,342	\$ 14,342				74
75	TOTALS	\$ 220,502	\$ 68,842	\$ 33,459	\$ (35,383)		\$ 31,382	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	2	
	Reference	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)	\$ 16,779,972	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 479,635	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 438,471	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (41,164)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,406,408	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.

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	2	3	
		Drop-outs	Completed	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		3		4		5	6	7	8		
			Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)						Total Cost (Col. 3 + 5 + 6)
			Units of Service	Cost	Units	Cost								
1	Licensed Occupational Therapist	39-3	hrs	\$				\$ 327,464				\$ 327,464	1	
2	Licensed Speech and Language Development Therapist	39-3	hrs					44,572				44,572	2	
3	Licensed Recreational Therapist		hrs										3	
4	Licensed Physical Therapist	39-3	hrs					356,594				356,594	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 prescripts						270,978			270,978	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs										10	
11	Academic Education		hrs										11	
12	Other (specify):												12	
13	radiology, lab iv therapy, other service Other (specify): <u>medical supplies</u>							29,143	12,633			29,143 12,633	13	
14	TOTAL			\$				\$ 757,773	\$ 283,611			\$ 1,041,384	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.

STATE OF ILLINOIS

Page 17

Facility Name & ID Number **BRIA OF RIVER OAKS**# **0052043**Report Period Beginning: **01/01/2015**

Ending:

12/31/2015**XV. BALANCE SHEET - Unrestricted Operating Fund.**As of **12/31/2015**

(last day of reporting year)

This report must be completed even if financial statements are attached.

		1	2	
		Operating	After	
			Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 94,663	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (360,000))	3,617,721		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	215,046		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	275,681		8
9	Other(specify): <u>due from burnham realty</u>	516,524		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,719,635	\$	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	241,507		16
17	Accumulated Depreciation (book methods)	(170,138)		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): <u>due from burnham healthcare pi</u>	772,500		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 843,869	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,563,504	\$	25

		1	2	
		Operating	After	
			Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 1,022,061	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,940,000		29
30	Accrued Salaries Payable	111,187		30
31	Accrued Taxes Payable (excluding real estate taxes)	23,215		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				36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,096,463	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	575,740		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)	\$ 575,740	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,672,203	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,891,301	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,563,504	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,300,008	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,300,008	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	1,383,293	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	(1,792,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (408,707)	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)	\$ 1,891,301	24 *

* This must agree with page 17, line 47.

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

0052043

Report Period Beginning: **01/01/2015**

Ending: **12/31/2015**

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 16,811,897	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 16,811,897	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***	8,497	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 8,497	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)	\$ 16,820,394	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,879,023	31
32	Health Care	4,438,691	32
33	General Administration	3,126,038	33
B. Capital Expense			
34	Ownership	3,257,692	34
C. Ancillary Expense			
35	Special Cost Centers	1,041,384	35
36	Provider Participation Fee	671,713	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 15,414,541	40
41	Income before Income Taxes (line 30 minus line 40)**	1,405,853	41
42	Income Taxes	(22,560)	42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,383,293	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 12,328,535	44
45	Private Pay - Net Inpatient Revenue	39,369	45
46	Medicare - Net Inpatient Revenue	4,202,417	46
47	Other-(specify) HOSPICE/INSURANCE/ETC	31,797	47
48	Other-(specify) MANAGED CARE	209,779	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 16,811,897	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:

01/01/2015

Ending:

12/31/2015

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,981	2,117	\$ 101,294	\$ 47.85	1
2	Assistant Director of Nursing	1,705	1,832	72,851	39.77	2
3	Registered Nurses	17,802	20,171	555,391	27.53	3
4	Licensed Practical Nurses	51,824	54,844	1,237,080	22.56	4
5	CNAs & Orderlies	127,964	137,202	1,488,097	10.85	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	13,364	14,394	149,636	10.40	10
11	Social Service Workers	13,483	14,771	218,439	14.79	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	8,354	8,969	108,195	12.06	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,996	2,112	136,857	64.80	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	14,398	15,330	268,127	17.49	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	3,121	3,491	34,199	9.80	31
32	Other Health Care(specify)	10,866	11,757	269,898	22.96	32
33	Other(specify) SECURITY	18,240	19,501	200,358	10.27	33
34	TOTAL (lines 1 - 33)	285,098	306,491	\$ 4,840,422 *	\$ 15.79	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	14,500	9-3	36
37	Medical Records Consultant	N	0	10-3	37
38	Nurse Consultant	T	0	10-3	38
39	Pharmacist Consultant	H	24,102	10-3	39
40	Physical Therapy Consultant	L	3,403	10a-3	40
41	Occupational Therapy Consultant	Y	0	10a-3	41
42	Respiratory Therapy Consultant		505	10a-3	42
43	Speech Therapy Consultant	F	0	10a-3	43
44	Activity Consultant	E	2,568	11-3	44
45	Social Service Consultant	E	3,339	12-3	45
46	Other(specify)	S			46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 48,417		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

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
FY2007					FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
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19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number BRIA OF RIVER OAKS# 0052043Report Period Beginning: 01/01/2015 Ending: 12/31/2015**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 \$27,817
- (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. \$ _____ 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. \$ 671,713
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. \$ 43,800 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.