



Facility Name & ID Number BRIA OF RIVER OAKS

# 0052043 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	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	83,905	376	6,207	90,488	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	83,905	376	6,207	90,488	14

**C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 80.23%**

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

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

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

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

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

**I. On what date did you start providing long term care at this location?**  
Date started 11/1/12

**J. Was the facility purchased or leased after January 1, 1978?**  
YES  Date 11/1/12 NO

**K. Was the facility certified for Medicare during the reporting year?**  
YES  NO  If YES, enter number of beds certified \_\_\_\_\_ and days of care provided 5,871

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

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

Facility Name & ID Number **BRIA OF RIVER OAKS** # **0052043** Report Period Beginning: **01/01/2018** 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 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
	<b>A. General Services</b>										
1	Dietary			1,294,624	1,294,624		1,294,624		1,294,624		1
2	Food Purchase										2
3	Housekeeping		14,260	511,533	525,793		525,793		525,793		3
4	Laundry		18,030	375,668	393,698		393,698		393,698		4
5	Heat and Other Utilities			285,652	285,652		285,652		285,652		5
6	Maintenance	102,061	147,052	101,813	350,926		350,926	1,606	352,532		6
7	Other (specify):*	305,648		44,656	350,304		350,304	254	350,558		7
8	<b>TOTAL General Services</b>	<b>407,709</b>	<b>179,342</b>	<b>2,613,946</b>	<b>3,200,997</b>		<b>3,200,997</b>	<b>1,860</b>	<b>3,202,857</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			8,000	8,000		8,000		8,000		9
10	Nursing and Medical Records	5,134,518	190,852	45,336	5,370,706		5,370,706	39,319	5,410,025		10
10a	Therapy			27,240	27,240		27,240		27,240		10a
11	Activities	190,893	19,540	3,744	214,177		214,177		214,177		11
12	Social Services	257,195	8,680	3,168	269,043		269,043		269,043		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	<b>5,582,606</b>	<b>219,072</b>	<b>87,488</b>	<b>5,889,166</b>		<b>5,889,166</b>	<b>39,319</b>	<b>5,928,485</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	169,132		1,358,333	1,527,465		1,527,465	(1,239,000)	288,465		17
18	Directors Fees										18
19	Professional Services			193,877	193,877		193,877	20,633	214,510		19
20	Dues, Fees, Subscriptions & Promotions			93,201	93,201		93,201	(30,323)	62,878		20
21	Clerical & General Office Expenses	270,276	52,989	355,226	678,491		678,491	(94,459)	584,032		21
22	Employee Benefits & Payroll Taxes			997,598	997,598		997,598		997,598		22
23	Inservice Training & Education			12,401	12,401		12,401	1,309	13,710		23
24	Travel and Seminar							6,164	6,164		24
25	Other Admin. Staff Transportation			19,370	19,370		19,370	(1,235)	18,135		25
26	Insurance-Prop.Liab.Malpractice			379,886	379,886		379,886	50,256	430,142		26
27	Other (specify):*			312,180	312,180		312,180	(276,534)	35,646		27
28	<b>TOTAL General Administration</b>	<b>439,408</b>	<b>52,989</b>	<b>3,722,072</b>	<b>4,214,469</b>		<b>4,214,469</b>	<b>(1,563,189)</b>	<b>2,651,280</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>6,429,723</b>	<b>451,403</b>	<b>6,423,506</b>	<b>13,304,632</b>		<b>13,304,632</b>	<b>(1,522,010)</b>	<b>11,782,622</b>		<b>29</b>

\*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
<b>1</b>	<b>DIETARY</b>	
	DIETITIAN CONSULTANT XVIII B 35-2	
	REPAIRS & MAINTENANCE	
	<b>SERVICE CONTRACR</b>	1,294,624
<b>3</b>	<b>HOUSEKEEPING</b>	
	<b>SERVICE CONTRACTS</b>	511,533
		511,533
<b>4</b>	<b>LAUNDRY</b>	
	EQUIPMENT REPAIRS & MAINTENANCE	
	<b>SERVICE - CONTRACT</b>	375,668
<b>5</b>	<b>HEAT &amp; OTHER UTILITIES</b>	
	GAS HEAT	57,256
	ELECTRICITY	125,206
	WATER	100,534
	CABLE TV - LOBBY	2,656
		285,652
<b>6</b>	<b>MAINTENANCE</b>	
	GROUNDS MAINTENANCE	8,722
	PAINTING & DECORATING	
	BUILDING REPAIRS	
	MAINTENANCE TRAVEL	
	EQUIPMENT MAINTENANCE & REPAIR	3,411
	ELEVATOR MAINTENANCE & REPAIR	
	OUTSIDE LABOR	
	EXTERMINATING SERVICE	
	FIRE SERVICE	15,778
	<b>BUILDING MAINTENANCE</b>	73,902
		101,813
<b>7</b>	<b>OTHER</b>	
	SCAVENGER	44,656
	SECURITY SERVICE	
		44,656
<b>9</b>	<b>MEDICAL DIRECTOR</b>	
	MEDICAL DIRECTOR FEES XVIII B 36-2	8,000

LINE	SCHED REF	TOTAL
<b>10</b>	<b>NURSING</b>	
	CONTRACT NURSING XVIII C 53-2	
	LABORATORY & XRAY EXPENSE	
	PURCHASED SERVICES	
	PSYCHO-SOCIAL CONSULTANT XVIII B __-2	
	RESTORATIVE NURSING CONSULTANT XVIII B 38-2	24,144
	MEDICAL RECORDS CONSULTANT XVIII B 37-2	
	PHARMACY CONSULTANT XVIII B 39-2	19,492
	UTILIZATION REVIEW FEES XVIII B __-2	
	PHYSICIANS XVIII B __-2	
	PSYCHIATRIC XVIII B -2	
	RN CONSULTANT XVIII B 38-2	
	<b>DENTAL</b>	1,700
		45,336
<b>10a</b>	<b>THERAPY</b>	
	PHYSICAL THERAPY SERVICES	
	SPEECH THERAPY SERVICES	
	OCCUPATIONAL THERAPY SERVICES	
	REHABILITATION CONSULTANT XVIII B __-2	
	PHYSICAL THERAPY CONSULTANT XVIII B 40-2	15,404
	OCCUPATIONAL THERAPY CONSULTANT XVIII B 41-2	6,301
	RESPIRATORY THERAPY CONSULTANT XVIII B 42-2	489
	SPEECH THERAPY CONSULTANT XVIII B 43-2	5,046
		27,240
<b>11</b>	<b>ACTIVITIES</b>	
	CABLE TV - PATIENT ROOMS	
	ACTIVITY REHAB CONSULTANT XVIII B 44-2	3,744
		3,744
<b>12</b>	<b>SOCIAL SERVICES</b>	
	SOCIAL REHABILITATION SERVICES	
	SOCIAL REHABILITATION CONSULTANT XVIII B 45-2	3,168
	SOCIAL WORKER XVIII B 45-2	
		3,168
<b>13</b>	<b>NURSE AIDE TRAINING</b>	
	NURSE AIDE TRAINING COSTS XIII	0

V.COST CENTER EXPENSES PAGE 3 COLUMN 3 OTHER

LINE	SCHED REF	TOTAL
<b>14</b>	<b>PROGRAM TRANSPORTATION</b>	
	PATIENT TRANSPORTATION	0
<b>17</b>	<b>ADMINISTRATIVE</b>	
	MANAGEMENT FEES XIX B	1,358,333
<b>18</b>	<b>DIRECTORS FEES</b>	
	DIRECTORS FEES	0
<b>19</b>	<b>PROFESSIONAL SERVICES</b>	
	DATA PROCESSING XIX C	16,983
	ADMINISTRATIVE CONSULTANTS XIX C	
	PROFESSIONAL FEES XIX C	176,894
		193,877
<b>20</b>	<b>FEES,SUBSCRIPTIONS,PROMOTIONS</b>	
	ENTERTAINMENT & MARKETING VI 19 XIX F	
	ADV & PROMO-NON PATIENT RELATED VI 25 XIX F	10,705
	EMPLOYEE RECRUITMENT/WANT ADS XIX F	15,082
	CONTRIBUTIONS VI 20 XIX F	300
	DUES & SUBSCRIPTIONS XIX F	26,168
	LICENSES & PERMITS XIX F	4,066
	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	30,985
	HEALTH CARE WORKER BACKGROUND CHECKS XIX F	5,895
	PATIENT BACKGROUND CHECKS XIX F	
		93,201
<b>21</b>	<b>CLERICAL &amp; GENERAL OFFICE EXPENSES</b>	
	BANK CHARGES (INCLUDES NO OVERDRAFT CHARGES)	
	EQUIPMENT REPAIR & MAINTENANCE	
	OUTSIDE CLERICAL SERVICES	215,000
	PENALTIES / OVERDRAFT CHARGES VI 18	7,754
	HOME OFFICE EXPENSE	
	THEFT & DAMAGE LOSS	
	TELEPHONE	22,338
	MESSENGER SERVICE	3,884
	SOFTWARE MAINTENANCE	106,250
		355,226

LINE	SCHED REF	TOTAL
<b>22</b>	<b>EMPLOYEE BENEFITS &amp; PAYROLL TAXES</b>	
	FICA TAXES XIX D	483,759
	UNEMPLOYMENT COMPENSATION XIX D	77,396
	WORKERS COMPENSATION INSURANCE XIX D	106,166
	HOSPITALIZATION INSURANCE XIX D	317,506
	EMPLOYEE BENEFITS - OTHER XIX D	12,771
	EMPLOYEE PHYSICAL EXAMS XIX D	
	INSURANCE - EXECUTIVE LIFE VI 21/XIX D	
	PENSION/PROFIT SHARING PLANS XIX D	
		997,598
<b>23</b>	<b>INSERVICE TRAINING &amp; EDUCATION</b>	
	EDUCATION & SEMINARS	12,401
		12,401
<b>24</b>	<b>TRAVEL &amp; SEMINARS</b>	
	EDUCATION & SEMINARS XIX G	
	TRAVEL XIX G	
		0
<b>25</b>	<b>ADMIN. STAFF TRANSPORTATION</b>	
	TRANSPORTATION - STAFF	19,370
		19,370
<b>26</b>	<b>INSURANCE - PROP. LIAB &amp; MALPRACTICE</b>	
	GENERAL INSURANCE	379,886
		379,886
<b>27</b>	<b>OTHER</b>	
	BAD DEBTS VI 24	252,492
	LAWSUIT SETTLEMENT	59,688
		312,180

**GRAND TOTAL COLUMN 3 OTHER 6,423,506**

**BRIA OF RIVER OAKS  
SCHEDULES  
12/31/2018**

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

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

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

TOTAL PATIENT CENSUS	90,488
TIMES 3 MEALS PER DAY	3
TOTAL PATIENT MEALS	<u>271,464</u>

ADD # EMPLOYEE MEALS/DAY TIMES # DAYS	37,595
TOTAL EMPLOYEE MEALS	<u>0</u>

PATIENT MEALS	271,464
ADD EMPLOYEE MEALS	0
TOTAL MEALS/YEAR	<u>271,464</u>

NET FOOD	0
DIVIDE TOTAL MEALS/YEAR	<u>271,464</u>

COST PER MEAL	0.00
TIMES EMPLOYEE MEALS	0
EMPLOYEE MEAL RECLASSIFIC	<u><u>0</u></u>

Facility Name &amp; ID Number

BRIA OF RIVER OAKS

#0052043

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

## 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	
	<b>D. Ownership</b>											
30	Depreciation			131,334	131,334		131,334	353,040	484,374			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			98,488	98,488		98,488	400,069	498,557			32
33	Real Estate Taxes							1,464,876	1,464,876			33
34	Rent-Facility & Grounds			2,858,856	2,858,856		2,858,856	(2,858,856)				34
35	Rent-Equipment & Vehicles			66,094	66,094		66,094	4,173	70,267			35
36	Other (specify):* RENT OFFICE			25,200	25,200		25,200	68,151	93,351			36
37	<b>TOTAL Ownership</b>			3,179,972	3,179,972		3,179,972	(568,547)	2,611,425			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		208,131	722,665	930,796		930,796		930,796			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			680,466	680,466		680,466		680,466			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>		208,131	1,403,131	1,611,262		1,611,262		1,611,262			44
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	6,429,723	659,534	11,006,609	18,095,866		18,095,866	(2,090,557)	16,005,309			45

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

**VI. ADJUSTMENT DETAIL**

**A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)**

		1	2	3	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
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	(74,080)	30		9
10	Interest and Other Investment Income	(46,650)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(5,539)	21		18
19	Entertainment				19
20	Contributions	(31,285)	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	(252,492)	27		24
25	Fund Raising, Advertising and Promotional	(10,705)	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	(126,095)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (546,846)		\$	30

**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	
		<b>Amount</b>	<b>Reference</b>	
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)	(1,543,711)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (1,543,711)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (2,090,557)		37

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

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

		1	2	3	4
		<b>Yes</b>	<b>No</b>	<b>Amount</b>	<b>Reference</b>
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	<b>TOTAL (C): (sum of lines 38-46)</b>			\$	47

<b>BHF USE ONLY</b>							
48		49		50		51	52

BRIA OF RIVER OAKS

ID# 0052043

Report Period Beginning: 01/01/2018

Ending: 12/31/2018

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	BANK CHARGES	\$ (2,215)	21	1
2	MARKETING SALARIES	(62,957)	21	2
3	LAWSUIT SETTLEMENT	(59,688)	27	3
4	NON ALLOWABLE TRANSPORTATION	(1,235)	25	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	<b>Total</b>	(126,095)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number BRIA OF RIVER OAKS# 0052043

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	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	1,606	0	0	0	0	0	0	0	0	1,606	6
7	Other (specify):*	0	0	254	0	0	0	0	0	0	0	0	254	7
8	<b>TOTAL General Services</b>	<b>0</b>	<b>0</b>	<b>1,860</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,860</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	39,319	0	0	0	0	0	0	0	0	39,319	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	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>0</b>	<b>39,319</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,319</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	(1,239,000)	0	0	0	0	0	0	0	0	(1,239,000)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	7,933	12,700	0	0	0	0	0	0	0	20,633	19
20	Fees, Subscriptions & Promotions	(41,990)	0	11,667	0	0	0	0	0	0	0	0	(30,323)	20
21	Clerical & General Office Expenses	(70,711)	0	(23,748)	0	0	0	0	0	0	0	0	(94,459)	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	1,309	0	0	0	0	0	0	0	0	1,309	23
24	Travel and Seminar	0	0	6,164	0	0	0	0	0	0	0	0	6,164	24
25	Other Admin. Staff Transportation	(1,235)	0	0	0	0	0	0	0	0	0	0	(1,235)	25
26	Insurance-Prop.Liab.Malpractice	0	0	4,779	45,477	0	0	0	0	0	0	0	50,256	26
27	Other (specify):*	(312,180)	0	35,646	0	0	0	0	0	0	0	0	(276,534)	27
28	<b>TOTAL General Administration</b>	<b>(426,116)</b>	<b>0</b>	<b>(1,195,250)</b>	<b>58,177</b>	<b>0</b>	<b>(1,563,189)</b>	<b>28</b>						
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(426,116)</b>	<b>0</b>	<b>(1,154,071)</b>	<b>58,177</b>	<b>0</b>	<b>(1,522,010)</b>	<b>29</b>						

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number BRIA OF RIVER OAKS# 0052043

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	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(74,080)	0	7,259	419,861	0	0	0	0	0	0	0	353,040	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(46,650)	0	55,093	391,626	0	0	0	0	0	0	0	400,069	32
33	Real Estate Taxes	0	0	0	1,464,876	0	0	0	0	0	0	0	1,464,876	33
34	Rent-Facility & Grounds	0	0	0	(2,858,856)	0	0	0	0	0	0	0	(2,858,856)	34
35	Rent-Equipment & Vehicles	0	0	4,173	0	0	0	0	0	0	0	0	4,173	35
36	Other (specify):*	0	0	0	68,151	0	0	0	0	0	0	0	68,151	36
37	<b>TOTAL Ownership</b>	<b>(120,730)</b>	<b>0</b>	<b>66,525</b>	<b>(514,342)</b>	<b>0</b>	<b>(568,547)</b>	<b>37</b>						
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
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	<b>TOTAL Special Cost Centers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44</b>
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	<b>(546,846)</b>	<b>0</b>	<b>(1,087,546)</b>	<b>(456,165)</b>	<b>0</b>	<b>(2,090,557)</b>	<b>45</b>						

**VII. RELATED PARTIES**

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V		\$			\$	\$	1
2	V							2
3	V							3
4	V							4
5	V							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	<b>Total</b>		\$			\$	\$ *	14

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

Facility Name &amp; ID Number

BRIA OF RIVER OAKS

# 0052043

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.  YES  NO

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	17 MANAGEMENT FEES	\$ 1,250,000	BRIA HEALTH SERVICES , LLC		\$	\$ (1,250,000)
16	V	21 OUTSIDE CLERICAL	215,000				(215,000)
17	V	17 CFO SALARY-A.WEINFELD				11,000	11,000
18	V	10 SALARIES-MEDICARE/NURSING				38,059	38,059
19	V	21 SALARIES-PURCHASING D.SEGAL				38,951	38,951
20	V	21 SALARIES-CLERICAL RELATED PARTIES				6,353	6,353
21	V	21 SALARIES-CLERICAL				117,502	117,502
22	V	6 MAINTENANCE				1,606	1,606
23	V	7 SCAVENGER				254	254
24	V	10 NURSING CONSULTANT				1,260	1,260
25	V	19 PROFESSIONAL FEES				7,933	7,933
26	V	20 DUES,FEES,SUBSCRIPTIONS				11,667	11,667
27	V	21 OFFICE EXPENSE				28,446	28,446
28	V	23 SEMINARS				1,309	1,309
29	V	24 TRAVEL				6,164	6,164
30	V	26 INSURANCE				4,779	4,779
31	V	27 EMPLOYEE BENEFITS				35,646	35,646
32	V	30 DEPRECIATION				7,259	7,259
33	V	32 INTEREST				55,093	55,093
34	V	35 AUTO LEASE				2,269	2,269
35	V	35 EQUIPMENT RENTAL				1,904	1,904
36	V						
37	V						
38	V						
39	Total		\$ 1,465,000			\$ 377,454	\$ * (1,087,546)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	30 DEPREC S.L -IMP	\$	BURNHAM HEALTHCARE PROPERTIES, LLC		\$ 4,857	\$ 4,857
16	V						
17	V						
18	V						
19	V						
20	V	34 RENT	2,858,856	BURNHAM HEALTHCARE REALTY, LLC			(2,858,856)
21	V	19 PROFESSIONAL FEES		BURNHAM HEALTHCARE REALTY, LLC		12,700	12,700
22	V	26 INSURANCE - PROPERTY		BURNHAM HEALTHCARE REALTY, LLC		45,477	45,477
23	V	30 DEPR S.L BUILDING & IMP		BURNHAM HEALTHCARE REALTY, LLC		413,564	413,564
24	V	30 DEPR - EQUIP & FURN		BURNHAM HEALTHCARE REALTY, LLC		1,440	1,440
25	V	32 INTEREST		BURNHAM HEALTHCARE REALTY, LLC		391,626	391,626
26	V	33 REAL ESTATE TAXES		BURNHAM HEALTHCARE REALTY, LLC		1,464,876	1,464,876
27	V	36 M.I.P. INSURANCE		BURNHAM HEALTHCARE REALTY, LLC		68,151	68,151
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 2,858,856			\$ 2,402,691	\$ * (456,165)

\* 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:

01/01/2018

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	AVRUM WEINFELD	23.75	BRIA OF CAHOKIA	COHOKIA				1
2								2
3	DANIEL WEISS	23.75	BRIA OF FOREST EDGE	CHICAGO	IME REALTY CORP	SKOKIE	MGMT CONSULT	3
4								4
5	NATAN WEISS	23.75	BRIA OF BELLEVILLE	BELLEVILLE				5
6								6
7	FRED BERKOVITS	23.75	BRIA OF GENEVA	GENEVA	BRIA HEALTH SERVICES, LLC	SKOKIE	MANAGEMENT	7
8								8
9	DOV SEGAL	5	BRIA OF WESTMONT	WESTMONT				9
10					BURNAM HEALTH		REAL ESTATE	10
11			BRIA OF CHICAGO HEIGHTS	SOUTH CHICAGO HEIGHTS	CARE REALTY	SKOKIE		11
12								12
13								13
14			BRIA OF PALOS HILLS	PALOS HILLS				14
15								15
16			LAKEPARK	WAUKEGAN				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 &amp; ID Number

BRIA OF RIVER OAKS

#

0052043

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 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	ALLOCATION FR BRIA HEALTH SERVICES								\$		1
2	DOV SEGAL	Purchasing Consult	consulting	5.00	SEE	4	10.00	salary	38,951	21-7	2
3											3
4	FRED BERKOVITS	Administrative Cons.	consulting	23.75	ATTACHED	10	25.00	fees	108,333	17-3	4
5								salary	26,310	17-1	5
6	AVRUM WEINFELD	CFO	ADMINISTRATIV	23.75	SCHEDULE	4	10.00	salary	11,000	17-7	6
7											7
8	MICHAL BERKOVITS	assist admin				40	100.00	salary	3,923	17-1	8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 188,517		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:

01/01/2018

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  NO

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

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( \_\_\_\_\_

Fax Number ( \_\_\_\_\_

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					\$	\$		\$	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	TOTALS				\$	\$		\$	25

Facility Name & ID Number BRIA OF RIVER OAKS

# 0052043

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  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	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	wghtd avr hours	9	\$ 99,000	\$ 99,000		\$ 11,000	1
2	10	SALARIES-MEDICARE/NURSING	CENSUS DAYS	516,944	217,425	217,425	90,488	38,059	2
3	21	SALARIES-PURCHASING D.SEGA	wghtd avr hours	9	148,012	148,012		38,951	3
4	21	SALARIES-CLERICAL RELATED	wghtd avr hours	9	41,826	41,826		6,353	4
5	21	SALARIES-CLERICAL	CENSUS DAYS	516,944	671,273	671,273	90,488	117,502	5
6	6	MAINTENANCE	CENSUS DAYS	516,944	9,177		90,488	1,606	6
7	7	SCAVENGER	CENSUS DAYS	516,944	1,451		90,488	254	7
8	10	NURSING CONSULTANT	CENSUS DAYS	516,944	7,200		90,488	1,260	8
9	19	PROFESSIONAL FEES	CENSUS DAYS	516,944	45,319		90,488	7,933	9
10	20	DUES,FEES,SUBSCRIPTIONS	CENSUS DAYS	516,944	66,654		90,488	11,667	10
11	21	OFFICE EXPENSE	CENSUS DAYS	516,944	162,507		90,488	28,446	11
12	23	SEMINARS	CENSUS DAYS	516,944	7,477		90,488	1,309	12
13	24	TRAVEL	CENSUS DAYS	516,944	35,214		90,488	6,164	13
14	26	INSURANCE	CENSUS DAYS	516,944	27,300		90,488	4,779	14
15	27	EMPLOYEE BENEFITS	CENSUS DAYS	516,944	203,639		90,488	35,646	15
16	30	DEPRECIATION	CENSUS DAYS	516,944	41,469		90,488	7,259	16
17	32	INTEREST	CENSUS DAYS	516,944	314,739		90,488	55,093	17
18	35	AUTO LEASE	CENSUS DAYS	516,944	12,960		90,488	2,269	18
19	35	EQUIPMENT RENTAL	CENSUS DAYS	516,944	10,875		90,488	1,904	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 2,123,517	\$ 1,177,536		\$ 377,454	25

Facility Name & ID Number

**BRIA OF RIVER OAKS**

# **0052043**

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	Name of Lender	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			
<b>A. Directly Facility Related</b>																		
<b>Long-Term</b>																		
1	CAMBRIDGE REALTY		X	MORTGAGE	\$71,962.98	8/29/13	\$ 14,529,500	\$ 12,215,619			0.0325	\$ 391,626	1					
2													2					
3		X											3					
4	B.WEINFELD	X		WORKING CAPITAL	\$2,500.00	11/1/12	200,000		10/1/32		0.1409	26,041	4					
5	S.SEGAL			WORKING CAPITAL	\$1,590.00	11/1/12	150,000		11/1/22		0.0500	3,810	5					
<b>Working Capital</b>																		
6	MB FINANCIL			WORKING CAPITAL	INTEREST	REVOLV						63,065	6					
7				INSURANCE								5,572	7					
8	RELATED BRIA											55,093	8					
9	TOTAL Facility Related				\$76,052.98		\$ 14,879,500	\$ 12,215,619				\$ 545,207	9					
<b>B. Non-Facility Related*</b>																		
10	IRS,IDR,ETC		X	LATE FEES									10					
11													11					
12													12					
13													13					
14	TOTAL Non-Facility Related						\$	\$				\$	14					
15	TOTALS (line 9+line14)						\$ 14,879,500	\$ 12,215,619				\$ 545,207	15					

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 68,151 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**

**Important, please see the next worksheet, "RE\_Tax". The real estate tax statement and bill must accompany the cost report.**

1. Real Estate Tax accrual used on 2017 report.	\$	<b>999,854</b>	<b>1</b>
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.)	\$	<b>1,232,365</b>	<b>2</b>
3. Under or (over) accrual (line 2 minus line 1).	\$	<b>232,511</b>	<b>3</b>
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	<b>1,232,365</b>	<b>4</b>
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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>	\$		<b>5</b>
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. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>	\$		<b>6</b>
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	\$	<b>1,464,876</b>	<b>7</b>

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	<b>891,651</b>	<b>8</b>
	2014	<b>1,036,566</b>	<b>9</b>
	2015	<b>955,296</b>	<b>10</b>
	2016	<b>1,003,851</b>	<b>11</b>
	2017	<b>1,232,365</b>	<b>12</b>

**12/31/18 RE TAX ACCRUAL IS BASED ON 100% OF THE 2017 REAL ESTATE TAX BILL**

<b>FOR BHF USE ONLY</b>			
<b>13</b>	FROM R. E. TAX STATEMENT FOR 2017	\$	<b>13</b>
<b>14</b>	PLUS APPEAL COST FROM LINE 5	\$	<b>14</b>
<b>15</b>	LESS REFUND FROM LINE 6	\$	<b>15</b>
<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION	\$	<b>16</b>

**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 RIVER OAKS COUNTY COOK

FACILITY IDPH LICENSE NUMBER 0052043

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)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>30-06-313-040-0000</u>	<u>NURSING HOME</u>	\$ <u>1,003,432.82</u>	\$ <u>1,003,432.82</u>
2. <u>30-06-313-045-0000</u>	<u>NURSING HOME</u>	\$ <u>5,616.62</u>	\$ <u>5,616.62</u>
3. <u>30-06-313-051-0000</u>	<u>NURSING HOME</u>	\$ <u>49,347.11</u>	\$ <u>49,347.11</u>
4. <u>30-06-313-052-0000</u>	<u>NURSING HOME</u>	\$ <u>10,678.68</u>	\$ <u>10,678.68</u>
5. <u>30-06-313-053-0000</u>	<u>NURSING HOME</u>	\$ <u>12,525.60</u>	\$ <u>12,525.60</u>
6. <u>30-06-313-054-0000</u>	<u>NURSING HOME</u>	\$ <u>150,764.37</u>	\$ <u>150,764.37</u>
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	<b>TOTALS</b>	\$ <u><u>1,232,365.20</u></u>	\$ <u><u>1,232,365.20</u></u>

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

Attach a copy of the original 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 RIVER OAKS

# 0052043

Report Period Beginning:

01/01/2018 Ending:

12/31/2018

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.

Table with 5 columns: Use, Square Feet, Year Acquired, Cost, and a final column with values 1, 2, 3. Row 1: Use, Square Feet, Year Acquired 1998, Cost 1,500,000, 1. Row 2: 2, 2. Row 3: 3, TOTALS, \$ 1,500,000, 3.

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

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	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	309	1998		\$ 12,649,700	\$ 324,351	39	\$ 324,351	\$	\$ 6,410,042	4
5										5
6										6
7										7
8	<b>BRIA ALLOC</b>			126,599	3,572	39	3,572			8
	<b>Improvement Type**</b>									
9	ROOF - REALTY	1998		74,000	1,897	39	1,897		38,600	9
10	WALLCOVERINGS - REALTY	1998		39,379	1,010	39	1,010		20,547	10
11	PAINTING - REALTY	1998		12,962	332	39	332		6,758	11
12	WINDOW TREATMENTS - REALTY	1998		38,112	977	39	977		19,880	12
13	FENCE - REALTY	1998		650	17	39	17		343	13
14	NEW WINDOWS - REALTY	1998		20,445	524	39	524		10,663	14
15	PAINTERS SALARIES - REALTY	1998		64,064	1,643	39	1,643		33,426	15
16	NURSE STATION - REALTY	1998		23,100	592	39	592		12,047	16
17	TILING - REALTY	1998		635	17	39	17		340	17
18	BUILT IN CABINETRY - REALTY	1998		64,700	1,659	39	1,659		33,754	18
19	NEW COILS FOR AHV - REALTY	1999		6,000	154	39	154		3,005	19
20	NEW BOILER - REALTY	1999		20,328	521	39	521		10,166	20
21	HOT WATER TANK - REALTY	1999		2,750	71	39	71		1,385	21
22	ROOF - REALTY	1999		29,500	756	39	756		14,751	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		3,805	25
26	NURSE CALL STATION - REALTY	1999		1,957	50	39	50		976	26
27	WINDOW TREATMENTS - REALTY	1999		11,207	287	39	287		5,601	27
28	CORRIDOR BORDERS - REALTY	1999		6,154	158	39	158		3,083	28
29	SCREENS - REALTY	2000		3,543	129	27.5	129		2,389	29
30	AIR CONDITIONER REPLACEMENT - REALTY	2001		14,540	529	27.5	529		9,263	30
31	DOOR DETECTOR - REALTY	2001		1,800	65	27.5	65		1,139	31
32	A/C COMPRESSOR & REBUILT AIR HANDLER - REALTY	2001		22,621	823	27.5	823		14,413	32
33	ROOF VENTILATORS - REALTY	2001		6,898	251	27.5	251		4,396	33
34	BOILER - REALTY	2001		63,746	2,318	27.5	2,318		40,594	34
35	WALK IN FREEZER - REALTY	2001		3,750	136	27.5	136		2,382	35
36		2001		2,970	108	27.5	108		1,891	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 RIVER OAKS**# **0052043**

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	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	DRYER EXHAUST FAN - REALTY	2001	\$ 4,050	\$ 147	27.5	\$ 147	\$	\$ 2,575	37
38	DOORS - REALTY	2001	1,995	72	27.5	72		1,261	38
39	DOORS - REALTY	2001	1,723	63	27.5	63		1,103	39
40	FLOOR TILING & CARPETING	2001	4,497		5			4,497	40
41	DRAPERIES	2001	12,722		5			12,722	41
42	HOT WATER HEATER & PIPING - REALTY	2002	19,857	722	27.5	722		11,922	42
43	ROOF - REALTY	2002	6,150	224	27.5	224		3,698	43
44	ELECTRIC DOOR LOCKING SYSTEM - REALTY	2002	2,326	84	27.5	84		1,388	44
45	DOORS - REALTY	2002	10,098	367	27.5	367		6,060	45
46	TILING - REALTY	2002	17,815	648	27.5	648		10,700	46
47	SAFETY LOCK SYSTEM - REALTY	2002	5,854	213	27.5	213		3,517	47
48	ELEVATOR REPAIR - REALTY	2002	39,650	1,442	27.5	1,442		23,811	48
49	BOILER - REALTY	2002	9,550	347	27.5	347		5,730	49
50	ELEVATOR - REALTY	2003	100,632	3,659	27.5	3,659		56,949	50
51	PATIO DOORS - REALTY	2003	2,300	84	27.5	84		1,307	51
52	FLOORING IN ELEVATORS - REALTY	2003	1,155	42	27.5	42		653	52
53	NURSES STATION - REALTY	2003	6,806	247	27.5	247		3,845	53
54	KITCHEN CABINETS - REALTY	2003	2,836	103	27.5	103		1,604	54
55	KITCHEN FLOORING - REALTY	2003	2,673	97	27.5	97		1,510	55
56	PATIO TILING & LIGHTING - REALTY	2003	4,688	170	27.5	170		2,646	56
57	COVE BASE IN ANNEX CORRIDOR - REALTY	2003	824	30	27.5	30		466	57
58	HANDRAILS & BUMPER GUARDS - REALTY	2003	8,565	311	27.5	311		4,841	58
59	LIGHTING FOR CORRIDORS - REALTY	2003	1,410	51	27.5	51		794	59
60	KICKPLATES - REALTY	2003	5,300	193	27.5	193		3,003	60
61	FREIGHT & SALES TAX ON ABOVE IMP. - REALTY	2003	816	30	27.5	30		466	61
62	DOOR ALARM SYSTEM	2004	3,076		27.5	112	112	1,629	62
63	NEW FLOORING	2004	39,141		27.5	1,423	1,423	20,693	63
64	AIR CONDITIONING CHILLER UNIT	2004	14,876		27.5	541	541	7,867	64
65	TILE FLOORING	2004	4,031		27.5	147	147	2,137	65
66	FIRE SUPPRESSION SYSTEMS	2004	5,001		27.5	182	182	2,646	66
67	SHOWER, BATH & TUB ROOMS AND KITCHEN	2004	72,837		27.5	2,649	2,649	38,521	67
68	AIR CONDITIONING UNIT	2004	5,484		27.5	199	199	2,894	68
69	POWER ROOF EXHAUST UNITS	2005	3,972		27.5	145	145	1,915	69
70	TOTAL (lines 4 thru 69)		\$ 13,750,503	\$ 352,488		\$ 357,886	\$ 5,398	\$ 6,959,089	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:

01/01/2018 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	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	<b>Totals from Page 12A, Carried Forward</b>	\$ 13,750,503	\$ 352,488		\$ 357,886	\$ 5,398	\$ 6,959,089	1	
2	RECLAIM PUMPS	2005	1,770		27.5	64	64	846	2
3	POWER ROOF EXHAUST FANS	2005	3,545		27.5	129	129	1,704	3
4	GREASE BASIN	2005	11,800		27.5	429	429	5,666	4
5	CUBICAL CURTAINS	2005	3,784		5			3,784	5
6	WALL MOUNTED WATER COOLER	2006	1,808		27.5	66	66	816	6
7	FIRE SUPPRESSION SYSTEM	2006	5,200		27.5	189	189	2,340	7
8	DOORS	2006	2,150		27.5	78	78	1,011	8
9	CARPETING	2006	2,690		5			2,690	9
10	ROOF REPAIR - REALTY	2007	4,900	178	27.5	178		1,965	10
11	BUILDING IMPROVEMENT- REALTY	2006	41,151	1,496	27.5	1,496		18,451	11
12	BUILDING IMPROVEMENT	2007	(41,151)	(1,496)	27.5	(1,496)		(16,394)	12
13	BOILER- REALTY	2008	24,300	884	27.5	884		9,724	13
14	SPRINKLERS- REALTY	2008	12,879	468	27.5	468		4,953	14
15	ROOF TOP VENTILATOR	2010	5,345	194	27.5	194		1,706	15
16	NURSE CALL PANEL ANNUNCIATOR	2010	2,354	86	27.5	86		756	16
17	FURNISH AND INSTALL DOORS-"B" FIRE LABEL	2010	5,102	186	27.5	186		1,604	17
18	ROOFTOP CHILLER AND CRANKCASE HEATER	2010	11,350	413	27.5	413		3,562	18
19	NURSE CALL PANEL ANNUNCIATOR	2010	17,440	634	27.5	634		5,485	19
20	ROOFTOP EXHAUST	2010	13,183	479	27.5	479		4,052	20
21	FIX ROOF TOPS	2010	2,724	99	27.5	99		829	21
22	BOOSTER HEATER, UNITAIRE FAN COIL UNIT	2010	4,530	165	27.5	165		1,389	22
23	DURO-LAST ROOF SYSTEM	2010	90,500	3,291	27.5	3,291		26,739	23
24	REPLACEMENT OF THE BOILERS	2010	19,310	702	27.5	702		5,762	24
25	INSTALL FIRE ALARM PANEL	2010	7,746	282	27.5	282		2,268	25
26		2010							26
27	FIRE DOOR	2011	3,420	124	27.5	124		904	27
28	A/C REPAIR	2011	6,603	240	27.5	240		1,770	28
29	WINDOWS & DOORS	2011	4,050	147	27.5	147		1,072	29
30	FIRE WALLS,NURSES STATION -SINKS	2011	8,330	303	27.5	303		2,184	30
31	CABINETS	2011	12,089	440	27.5	440		3,172	31
32	AUDIO DEVICE	2011	2,870	104	27.5	104		828	32
33	CANOPY F E MORAN	2011	5,220	190	27.5	190		1,512	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 14,047,495	\$ 362,097		\$ 368,450	\$ 6,353	\$ 7,062,239	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:

01/01/2018 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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 14,047,495	\$ 362,097		\$ 368,450	\$ 6,353	\$ 7,062,239	1
2	TUCKPOINTING-REALTY	2011	15,900	578	27.5	578		4,455	2
3	HVAC WALL UNITS- REALTY	2011	5,000	182	27.5	182		1,418	3
4	FLOOR REPLACEMENT- REALTY	2011	24,000	873	27.5	873		6,729	4
5	BOILER- RALTY	2011	21,555	784	27.5	784		6,239	5
6	CHILLER- REALTY	2011	59,700	2,171	27.5	2,171		16,735	6
7	FOOD PROCESSOR- REALTY	2011	1,080	39	27.5	39		297	7
8	1ST FLOOR COLLING PIPE INSULATION- REALTY	2012	8,740	318	27.5	318		2,186	8
9	SPRINKLER SYSTEM- REALTY	2012	29,980	1,090	27.5	1,090		7,040	9
10	WINDOWS- REALTY	2012	4,110	149	27.5	149		950	10
11	FIRE PANEL AND WIRING- REALTY	2012	3,060	111	27.5	111		698	11
12	SIGN	2013	4,575	203	7	653	450	2,879	12
13	CUBICLE CURTAINS	2013	3,480	156	7	497	341	2,083	13
14	REMOVE AND DISPOSE OF SECTION OF WALL ACROSS	2013	4,350	158	27.5	158		863	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		7,920	20
21	STORY BUILDING, THE ANNEX								21
22	REMOVE AND DISPOSE EXISTING DOOR AND PANEL TO	2013	5,250	191	27.5	191		1,042	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		852	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	<b>TOTAL (lines 1 thru 33)</b>		\$ 14,282,462	\$ 370,707		\$ 377,851	\$ 7,144	\$ 7,124,625	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:

01/01/2018 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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 14,282,462	\$ 370,707		\$ 377,851	\$ 7,144	\$ 7,124,625	1
2	1ST FLOOR SHOWER ROOM MATERIALS FIXURES	2013	5,972	217	27.5	217		1,185	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		3,187	16
17	LIFE SAFETY/VENTILATION PROJECT	2013	24,007	873	27.5	873		4,765	17
18	SMOKE DETECTORS	2013	4,640	169	27.5	169		922	18
19	DRYWALL LAUNDRY ROOM	2013	5,287	192	27.5	192		1,048	19
20	100 WING CORRIDOR-REMOVE OLD CEILING TILES AND	2014	37,576	1,366	27.5	1,366		6,205	20
21	INSTALL NEW ACOUSTICAL CEILING SYSTEM								21
22	100 WING CORRIDOR-ACROVYN HANDRAIL & WALL PAN	2014	31,471	1,145	27.5	1,145		5,200	22
23	100 WING CORRIDOR - REMOVE COVE BASE AND VCT	2014	13,429	488	27.5	488		2,216	23
24	AND INSTALL NEW VCT,PVT AND MILL WORK								24
25	100 WING CORRIDOR - WALL COVERING,FLOOR PREP .	2014	9,356	340	27.5	340		1,544	25
26	AND MILLWORK								26
27	100 WING CORRIDOR - HANDRAIL GUARDS AND 2215 SF	2014	9,190	334	27.5	334		1,517	27
28	OF VCT CORK BOARD								28
29	100 WING CORRIDOR - VCT AND PVT BORDER	2014	3,694	134	27.5	134		609	29
30	100 WING CORRIDOR - PAINT DOORS & KICK PLATES	2014	4,179	152	27.5	152		690	30
31	1ST FLOOR NURSE STATION - DEMO OLD AND RELOCATI	2014	5,108	186	27.5	186		845	31
32	PLUMBING								32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 14,452,418	\$ 376,887		\$ 384,031	\$ 7,144	\$ 7,154,558	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:

01/01/2018 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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12D, Carried Forward</b>		\$ 14,452,418	\$ 376,887		\$ 384,031	\$ 7,144	\$ 7,154,558	1
2	1ST FLOOR NURSE STATION - CUSTOM LARGE NURSE	2014	14,106	513	27.5	513		2,330	2
3	STATION WITH SOLID SURFACE								3
4	THERAPY ROOM - DOORS	2014	5,975	217	27.5	217		986	4
5	THERAPY ROOM - REMOVE EXISTING CEILING TILES	2014	9,875	359	27.5	359		1,630	5
6	AND INSTALL NEW ACOUSTICAL CEILING SYSTEM	2014	13,073	475	27.5	475		2,157	6
7	THERAPY ROOM - INSTALL NEW VCT AND COVE BASE								7
8	REMOVE PLUMBING FR RESIDENT ROOM AND DOORS								8
9	AND WALLS AND INSTALL NEW DRYWALL AND WINDOW								9
10	INSTALL								10
11	THERAPY ROOM - BATHROOM	2014	7,778	283	27.5	283		1,285	11
12	CONFERENCE ROOM - NEW CAPET TILE, COVE BASE, AN	2014	5,483	199	27.5	199		904	12
13	CORNER GUARDS								13
14	CONFERENCE ROOM - BATHROOM	2014	2,770	101	27.5	101		459	14
15	GUEST BATHROOM - REMOVE OLD PLUMBING FIXTURES	2014	11,071	403	27.5	403		1,830	15
16	AND INSTALL NEW FLOORING AND SINK AND TOILETS								16
17	RESIDENT ROOMS-CUBICLE CURTAINS,OVERHEAD LIGH	2014	5,976	217	27.5	217		986	17
18	1ST FLOOR - SIGNAGE RESIDENT ROOMS AND COMMON	2014	2,670	97	27.5	97		441	18
19	AREAS,CORNER GUARDS								19
20	1ST FLOOR RESIDENT ROOMS- OVERBED LIGHTS	2014	10,697	389	27.5	389		1,767	20
21	1ST FLOOR RESIDENT ROOMS- UPHOLSTERED CORNICE	2014	12,127	441	27.5	441		2,003	21
22	WITH OPERATIONAL PANELS								22
23	VESTIBULE,LOBBY ADMIN OFFICE,THERAPY ROOM,NUR	2014	36,871	1,341	27.5	1,341		6,090	23
24	STATION-REMOVE OLD WALL COVERING PREP AND INSTALL								24
25	NEW COVERING								25
26	100 WING - REMOVE KICK PLATES AND DOOR LAMINATI	2014	8,250	300	27.5	300		1,362	26
27	100 WING - CHILL WATER PIPE	2014	8,472	308	27.5	308		1,399	27
28	CORRIDOR AND KITCHEN - REPLACE 2' GALVANIZED PIH	2014	10,264	373	27.5	373		1,694	28
29	AND PAINT CEILING								29
30	ADMINISTRATOR OFFICE - REMOVE OLD DROP CEILING	2014	10,258	373	27.5	373		1,694	30
31	AND LIGHTS AND INSTALL NEW ONE								31
32	1ST FLOOR NURSE STATION - CUSTOM NURSES STATION	2014	7,979	290	27.5	290		1,317	32
33	ADMINISTRATOR OFFICE - CARPET AND NEW BATHROO	2014	6,316	230	27.5	230		1,044	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 14,642,429	\$ 383,796		\$ 390,940	\$ 7,144	\$ 7,185,936	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:

01/01/2018 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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12E, Carried Forward</b>		\$ 14,642,429	\$ 383,796		\$ 390,940	\$ 7,144	\$ 7,185,936	1
2	BOOKKEEPING OFFICE - INSTALL NEW 2 CIRCUIT MINI	2014	9,875	359	27.5	359		1,630	2
3	SPLIT SYSTEM								3
4	VESTIBULE - REMO EXISTING STORE FRONT AND INSTAI	2014	24,659	897	27.5	897		4,074	4
5	NEW STORE FRONT WITH 2 SETS OF SWING DOORS								5
6	LOBBY AND VESTIBULE - REMOVE OLD FLOOR AND	2014	8,862	322	27.5	322		1,463	6
7	INSTALL NEW CERAMIC TILE.CARPET AND MILLWORK								7
8	LOBBY FRAME WALL WITH DOOR OPENING	2014	12,761	464	27.5	464		2,107	8
9	LOBBY - REMOVE CEILING TILES AND INSTALL NEW	2014	5,031	183	27.5	183		831	9
10	ACOUSTICAL TILES								10
11	LOBBY - REMOVE WALL AND INSTALL NEW BETWEEN	2014	15,230	554	27.5	554		2,516	11
12	LOBBY OFFICE, NEW CONDUIT FOR LIGHTING								12
13	ADMINISTRATOR OFFICE - REMOVE CEILING TILES								13
14	AND LIGHT FIXTURES AND INSTALL NEW CARPET FLOO	2014	7,826	285	27.5	285		1,294	14
15									15
16	LIFE SAFETY WORK	2014	11,722	426	27.5	426		1,828	16
17	BOILER WORK- HOT WATER SUPPLY PUMP	2014	11,935	434	27.5	434		1,863	17
18	REPLACE WATER HEATER	2014	5,500	200	27.5	200		858	18
19	REPLACE DAMPERS FOR THE GENERATOR	2014	5,485	199	27.5	199		854	19
20	DOOR AND FIRE ALARM	2014	8,350	304	27.5	304		1,305	20
21	DOOR PACKAGE	2014	6,800	247	27.5	247		1,060	21
22	INSTALL DELAYED EGRESS MAGNET LOCK	2014	6,042	220	27.5	220		944	22
23	INSTALL TEN NEW COMBINATION CHILLED/HOT WATER	2014	22,000	800	27.5	800		3,433	23
24	COMPLETE CONVECTORS								24
25	LAUNDRY ROOM DOORS	2014	5,800	211	27.5	211		906	25
26	ADD ON ROOM CONVECTORS REPLACEMENT	2014	22,000	800	27.5	800		3,433	26
27	ADD ON ROOM CONVECTORS REPLACEMENT	2014	9,900	360	27.5	360		1,545	27
28	RELOCATE FIRELITE ALARM ANNUNCIATOR CONTROL	2014	2,073	75	27.5	75		322	28
29	PANEL								29
30	FIRE ALARM PANEL	2014	11,300	411	27.5	411		1,764	30
31	INSTALL 5 NEW 90 MINUTE FIRE RATED DOOR SLABS	2014	4,858	177	27.5	177		760	31
32	WITH FIRE RATED WIRE GLASS WINDOWS								32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 14,860,438	\$ 391,724		\$ 398,868	\$ 7,144	\$ 7,220,726	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:

01/01/2018 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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12F, Carried Forward</b>		\$ 14,860,438	\$ 391,724		\$ 398,868	\$ 7,144	\$ 7,220,726	1
2	PARKING LOT	2014	32,400	2,160	15	2,160		9,720	2
3	PARKING LOT	2014	32,873	2,192	15	2,192		9,864	3
4	SIGN PYLON & LETTERING	2014	2,985	199	15	199		896	4
5	WINDOW TREATMENTS - PANELS, CURTAINS	2015	7,831	546	7	1,119	573	7,372	5
6	LOGOS AND LETTERS	2015	5,119	364	7	731	367	4,818	6
7	INSTALLED NEW ROOFING SYSTEM	2015	156,200	5,680	27.5	5,680		18,697	7
8	REPLACE THE SIDEWALKS ON EITHER SIDE OF CIRCLE DRIVE	2016	25,600	1,707	27.5	1,707		4,268	8
9	TO MAIN ENTRANCE, REMOVE & REPLACE THE EXTERIOR								9
10	BRICK COLUMN WITH A NEW COLUMN, CREATE SUPPER								10
11	& NEW DOWNSPOUTS AT ROOM;REMOVE & REPLACE THE								11
12	OFFICE WINDOW								12
13	INSTALLED CHILLER	2016	27,620	1,004	27.5	1,004		2,552	13
14	RESIDENT ROOMS-REPLACE ALL CEILING TILE IN 41 RESIDENT	2016	18,450	671	27.5	671		1,594	14
15	ROOMS AND PAINT CEILING GRID								15
16	REPLACE ALL FLOOR TILES & COVE BASE IN ALL 21	2016	10,500	382	27.5	382		907	16
17	RESIDENT; BATHROOMS WITH CERAMIC TILE AND COVE								17
18	BASE.								18
19	INSTALLED DINING ROOM FLOOR & MATERIAL FOR	2016	25,910	942	27.5	942		2,237	19
20	RESIDENT BATHROOM FLOOR								20
21	2ND FLOOR PROJECT - PLUMBING, ELECTRICAL,DOOR SWIN	2016	88,975	3,235	27.5	3,235		7,414	21
22	MOVING WATER ROOM,FRAMING TO MAKE NEW WATER								22
23	ROOM, MADE THE NEW STORAGE CLOSET, FRAMING FOR								23
24	THE NEW HVAC UNITS AND TO ALLOW FOR THE ELECTRICAL								24
25	SUBPANEL INSTALLATION, ELECTRICAL WORK FOR SUBPANEL								25
26	AND DEDICATED CIRCUITS, ADD UTILITY SINK AND HAND SINK								26
27	CONNECTIONS AND SUPPLY,CEILING GRID WORK,FLOORING								27
28	WINDOW REPLACEMENT,NEW HVAC CONVECTORS, PRIMING								28
29	AND PAINTING,SUPPLY NEW LIGHT FIXTURES FOR CEILING								29
30	LOW VOLTAGE WIRING FOR DIALYSIS TELEMETRY, SUPPLY								30
31	AND INSTALL 2 EXIT SIGNS								31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 15,294,901	\$ 410,806		\$ 418,890	\$ 8,084	\$ 7,291,065	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:

01/01/2018 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	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	<b>Totals from Page 12G, Carried Forward</b>	\$ 15,294,901	\$ 410,806		\$ 418,890	\$ 8,084	\$ 7,291,065		1
2	PLASTER & PAINT 12 PATIENT ROOM; INSTALLED CERAMIC	2016	28,295	1,029	27.5	1,029	2,272		2
3	TILE IN 6 BATHROOMS;REMOVE CERAMIC BASEBOARD IN								3
4	RESIDENT ROOMS & INSTALLED NEW COVE BASE								4
5	FIRE DAMPERS FOR BATHROOM VENTS	2016	5,004	182	27.5	182	372		5
6	INSTALLED 15 FIRE DAMPERS	2016	12,960	471	27.5	471	961		6
7	RESIDENT ROOMS - PLASTER , PRIME & PAINT 12 ROOMS	2016	21,025	765	27.5	765	1,562		7
8	REMODEL 7 BATHROOMS								8
9	PLASTER, PRIME AND PAINT 17 ROOMS,REMODEL 10	2017	29,900	1,087	27.5	1,087	1,585		9
10	BATHROOM								10
11	NEW CEILING TILE	2017	12,700	462	27.5	462	674		11
12	REBUILD THE WALL BETWEEN THE ANNEX NURSES	2017	2,780	101	27.5	101	147		12
13	ANNEX CORRIDORS: PLASTER AND PAINT WALLS	2017	9,500	345	27.5	345	503		13
14	INSTALL NEW COVE BASE								14
15	REMOVE EXISTING LIGHT POLES AND FIXTURES THAT A	2017	4,350	158	27.5	158	231		15
16	NOT FUNCTIONING, REWIRE AS NEEDED AND SUPPLY								16
17	AND INSTALL FOUR NEW LIGHT POLES AND GLOBES								17
18	ANNEX-EMPLOYEE BREAKROOM: REBUILD WALL	2017	14,980	545	27.5	545	795		18
19	BETWEEN HALLWAY AND EMPLOYEE BREAKROOM WITH								19
20	NEW DOOR;SUPPLY AND INSTALL NEW TARKET FIBRE-								20
21	FLOOR VINYL SHEET FLOORING TO MATCH DIALYSIS								21
22	EXOTIC WOOD CAYENE. REMOVE INOPERABLE DOOR TO								22
23	OUTSIDE FROM THE BACK OF THE BREAKROOM. SUPPLY								23
24	AND INSTALL								24
25	DOORS IN VARIOUS AREAS	2017	21,684	789	27.5	789	1,151		25
26	1 SET OF DOUBLE STEEL DOORS TO THE DINING ROOM	2017	4,640	169	27.5	169	246		26
27	FIRE DAMPERS WITH 1.5 HOUR FIRE RATING IN KITCHEN	2018	11,360	361	27.5	361	361		27
28	2ND FLOOR NURSES STATION	2018	6,260	67	27.5	67	67		28
29	FIRECODE CEILING TILES	2018	38,022	173	27.5	173	173		29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 15,518,361	\$ 417,510		\$ 425,594	\$ 8,084	\$ 7,302,165	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:

**01/01/2018**

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	\$ 334,295	\$ 24,361	\$ 33,431	\$ 9,070	10 YRS	\$ 124,082	71
72	Current Year Purchases	106,973	106,973	5,349	(101,624)	10 YRS	5,349	72
73	Fully Depreciated Assets							73
74	RELATED PARTY		5,127	15,517	10,390	8-10 YRS		74
75	TOTALS	\$ 441,268	\$ 136,461	\$ 54,297	\$ (82,164)		\$ 129,431	75

**D. Vehicle Costs. (See instructions.)\***

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

**E. Summary of Care-Related Assets**

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 17,459,629	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 553,971	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 479,891	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (74,080)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 7,431,596	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 RIVER OAKS**

# **0052043**

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	<b>TOTAL</b>				\$			7

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.	_____ /2019	\$ _____
13.	_____ /2020	\$ _____
14.	_____ /2021	\$ _____

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized by the length of the lease \_\_\_\_\_.

9. Option to Buy:  YES  NO Terms: \_\_\_\_\_\*

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

15. Is Movable equipment rental included in building rental?

YES  NO

16. Rental Amount for movable equipment: \$ **27,777** Description: \_\_\_\_\_

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$ <b>38,317</b>	17
18	<b>SEE ATTACHED SCHEDULE</b>				18
19					19
20					20
21	<b>TOTAL</b>		\$	\$ <b>38,317</b>	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.

**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? <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. <u>CLASSROOM PORTION:</u></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. <u>CLINICAL PORTION:</u></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			
		1	2	3	4
		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	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**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)	
<b>TOTAL TRAINED</b>	

- (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	Schedule V Line & Column Reference	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	\$		\$ 270,152	\$		\$ 270,152	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			30,035			30,035	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			300,558			300,558	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				163,068		163,068	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <b>DIALYSIS</b>	39-3				121,920			121,920	12
13	MED.SUPPLIES/LAB/RADIOLOGY Other (specify): <b>MED SUPPLIES</b>	39-2					45,063		45,063	13
14	<b>TOTAL</b>			\$		\$ 722,665	\$ 208,131		\$ 930,796	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.

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

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 221,994	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 600,000 )	2,872,670		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	153,688		6
7	Other Prepaid Expenses	8,593		7
8	Accounts Receivable (owners or related parties)	961,393		8
9	Other(specify):	1,839		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 4,220,177	\$	10
	<b>B. Long-Term Assets</b>			
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	462,273		16
17	Accumulated Depreciation (book methods)	(426,038)		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):	772,500		23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 808,735	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 5,028,912	\$	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 2,225,753	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,415,605		29
30	Accrued Salaries Payable	237,707		30
31	Accrued Taxes Payable (excluding real estate taxes)	31,299		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
	<b>Other Current Liabilities(specify):</b>			
36	<b>INTERCOMPANY PAYABLE</b>	105,000		36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 4,015,364	\$	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	229,891		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 229,891	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 4,245,255	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 783,657	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 5,028,912	\$	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1</b> <b>Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>2,080,102</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>2,080,102</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(1,296,445)	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe) <b>OUT OF PERIOD EXPENSES</b>		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>(1,296,445)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>783,657</b>	<b>24</b> *

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

**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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 16,673,931	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 16,673,931	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	106,844	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 106,844	8
<b>C. Other Operating Revenue</b>			
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	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	46,650	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 46,650	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 16,827,425	30

2			
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	3,200,997	31
32	Health Care	5,889,166	32
33	General Administration	4,214,469	33
<b>B. Capital Expense</b>			
34	Ownership	3,179,972	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	930,796	35
36	Provider Participation Fee	680,466	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 18,095,866	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(1,268,441)	41
42	<b>Income Taxes</b>	(28,004)	42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (1,296,445)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 13,162,422	44
45	Private Pay - Net Inpatient Revenue	67,635	45
46	Medicare - Net Inpatient Revenue	3,006,974	46
47	Other-(specify) <b>HOSPICE/INSURANCE/ETC</b>	436,900	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 16,673,931	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: **01/01/2018**

Ending:

**12/31/2018**

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,781	2,098	\$ 101,756	\$ 48.50	1
2	Assistant Director of Nursing	3,046	3,390	224,494	66.22	2
3	Registered Nurses	14,488	15,510	505,624	32.60	3
4	Licensed Practical Nurses	60,572	67,335	1,851,701	27.50	4
5	CNAs & Orderlies	156,684	163,865	2,181,045	13.31	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	14,772	16,354	190,893	11.67	10
11	Social Service Workers	13,776	15,102	257,195	17.03	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	6,427	7,092	102,061	14.39	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,895	2,104	138,900	66.02	20
21	Assistant Administrator	472	486	30,232	62.21	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	12,151	13,365	270,276	20.22	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					31
32	Other Health Care(specify)	8,557	9,161	269,898	29.46	32
33	Other(specify) <u>Security</u>	24,709	26,213	305,648	11.66	33
34	TOTAL (lines 1 - 33)	319,330	342,075	\$ 6,429,723 *	\$ 18.80	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	8,000	9-3	36
37	Medical Records Consultant	N	0	10-3	37
38	Nurse Consultant	T	24,144	10-3	38
39	Pharmacist Consultant	H	19,492	10-3	39
40	Physical Therapy Consultant	L	15,404	10a-3	40
41	Occupational Therapy Consultant	Y	6,301	10a-3	41
42	Respiratory Therapy Consultant		489	10a-3	42
43	Speech Therapy Consultant	F	5,046	10a-3	43
44	Activity Consultant	E	3,744	11-3	44
45	Social Service Consultant	E	3,168	12-3	45
46	Other(specify)	S			46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 85,788		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. SUPPORT SCHEDULES**

A. Administrative Salaries			Ownership	D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	%	Amount	Description	Amount	Description	Amount	
NANCY GIVEN	ADMINISTRATOR		\$ 138,900	Workers' Compensation Insurance	\$ 106,166	IDPH License Fee	\$	
FRED BERKOVITS	ASST ADMIN	23.75	26,310	Unemployment Compensation Insurance	77,396	Advertising: Employee Recruitment	15,082	
MICHAEL BERKOVITS	ASST ADMIN		3,922	FICA Taxes	483,759	Health Care Worker Background Check	5,895	
				Employee Health Insurance	317,506	(Indicate # of checks performed )		
				Employee Meals	0	Patient Background Checks	0	
				Illinois Municipal Retirement Fund (IMRF)*		TRUST/FRANCHISE/CONTRIB/ETC	31,285	
				EMPLOYEE BENEFITS - OTHER	12,771	MARKETING/ADV/PROMO	10,705	
				EMPLOYEE PHYSICAL EXAMS	0	LICENSES/DUES/SUBSCRIPTIONS	30,234	
				PENSION/PROFIT SHARING PLANS	0	MGMT CO ALLOC	11,667	
				INSURANCE - EXECUTIVE LIFE	0	TRUST/FRANCHISE/CONTRIB/ETC	(31,285)	
						Less: Public Relations Expense	( 0 )	
						Non-allowable advertising	(10,705)	
						Yellow page advertising	( 0 )	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 169,132	INSURANCE - EXECUTIVE LIFE VI 21	0			
				TOTAL (agree to Schedule V, line 22, col.8)	\$ 997,598	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 62,878	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
BRIA HEALTH SERVICES			\$ 1,250,000				Out-of-State Travel	\$
MNB MANAGEMENT			108,333					
							In-State Travel	0
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 1,358,333				Seminar Expense	0
							MGMT CO ALLOC	6,164
C. Professional Services							Entertainment Expense	( )
Vendor/Payee	Type		Amount				(agree to Sch. V, line 24, col. 8)	
NATIONAL DATA CORP	DATA PROCESSING		5,194	TOTAL		\$	TOTAL	\$ 6,164
ALPHA DATA	DATA PROCESSING		11,789					
KBKB LTD	ACCOUNTING		22,000					
PERSONNEL PLANNERS	EMPLOY TAX CONS		8,376					
RICHARD PEELO ASSOC	MEDICARE CST RPT		4,500					
LEGAT ARCHITECTS	ARCHITECT		5,633					
LEGAL	SEE ATTACHED		136,385					
SEE LEGAL SCHEDULE ATTACHED								
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 193,877					

\* Attach copy of IMRF notifications

\*\*See instructions.



Facility Name & ID Number **BRIA OF RIVER OAKS**# **0052043**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. HEALTH CARE COUNCIL OF ILL \$21,118
- (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. \$ 1,139 Line 10-2
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? YES If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? NO  
If YES, give effective date of lease. \_\_\_\_\_
- (9) Are you presently operating under a sublease agreement? \_\_\_\_\_ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES X NO \_\_\_\_\_ If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.  
\_\_\_\_\_
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 680,466  
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 benefit 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