FOR BHF USE

LL1

2015
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2015)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: 0050120

Facility Name: BRIA OF WESTMONT

Address: 6501 S CASS AVE (Number) WESTMONT (City) 60559 (Zip Code)

County: DUPAGE

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

HFS ID Number:

Date of Initial License for Current Owners: 09/03/08

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
		X	Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: SANFORD BOKOR **Telephone Number:** (847) 675-3585
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2015 to 12/31/2015 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

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

Officer or Administrator of Provider

(Signed) (Date)
(Type or Print Name) AVRUM WEINFELD
(Title) CEO

Paid Preparer

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

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

Facility Name & ID Number BRIA OF WESTMONT # 0050120 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 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	108	Skilled (SNF)	108	39,420	1
2		Skilled Pediatric (SNF/PED)			2
3	107	Intermediate (ICF)	107	39,055	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	215	TOTALS	215	78,475	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF			6,539	6,539	8
9	SNF/PED					9
10	ICF	47,571	5,049	1,577	54,197	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	47,571	5,049	8,116	60,736	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 77.40%

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 [X]

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

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

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 09/03/08 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 125 and days of care provided 6,539

Medicare Intermediary ADMINISTAR

IV. ACCOUNTING BASIS

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

Is your fiscal year identical to your tax year? YES [X] 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 WESTMONT # 0050120 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	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary		8,044	861,998	870,042		870,042	5,851	875,893			1
2	Food Purchase		3,136		3,136		3,136		3,136			2
3	Housekeeping		19,645	312,245	331,890		331,890		331,890			3
4	Laundry		2,474	396,399	398,873		398,873		398,873			4
5	Heat and Other Utilities			283,238	283,238		283,238	798	284,036			5
6	Maintenance	97,548	64,353	30,381	192,282		192,282	1,757	194,039			6
7	Other (specify):*			17,698	17,698		17,698	161	17,859			7
8	**TOTAL General Services**	97,548	97,652	1,901,959	2,097,159		2,097,159	8,567	2,105,726			8
	B. Health Care and Programs											
9	Medical Director			54,000	54,000		54,000		54,000			9
10	Nursing and Medical Records	3,625,666	358,657	115,299	4,099,622		4,099,622	59,005	4,158,627			10
10a	Therapy			25,494	25,494		25,494		25,494			10a
11	Activities	150,335	3,994	3,049	157,378		157,378		157,378			11
12	Social Services	78,997	1,784	3,761	84,542		84,542		84,542			12
13	CNA Training											13
14	Program Transportation			3,261	3,261		3,261		3,261			14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	3,854,998	364,435	204,864	4,424,297		4,424,297	59,005	4,483,302			16
	C. General Administration											
17	Administrative	143,400		924,000	1,067,400		1,067,400	(689,662)	377,738			17
18	Directors Fees											18
19	Professional Services			171,717	171,717		171,717	6,914	178,631			19
20	Dues, Fees, Subscriptions & Promotions			137,474	137,474		137,474	(79,829)	57,645			20
21	Clerical & General Office Expenses	325,963	38,813	141,948	506,724		506,724	(14,344)	492,380			21
22	Employee Benefits & Payroll Taxes			730,474	730,474		730,474	(6,133)	724,341			22
23	Inservice Training & Education			4,119	4,119		4,119	910	5,029			23
24	Travel and Seminar							5,825	5,825			24
25	Other Admin. Staff Transportation			10,604	10,604		10,604	(4,220)	6,384			25
26	Insurance-Prop.Liab.Malpractice			287,218	287,218		287,218	737	287,955			26
27	Other (specify):*			239,453	239,453		239,453	(216,054)	23,399			27
28	**TOTAL General Administration**	469,363	38,813	2,647,007	3,155,183		3,155,183	(995,856)	2,159,327			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	4,421,909	500,900	4,753,830	9,676,639		9,676,639	(928,284)	8,748,355			29

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

Facility Name & ID#: BRIA OF WESTMONT **#0050120** **Report Period Beginning: 01/01/2015** **Ending: 12/31/2015**

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		861,998	861,998
3	**HOUSEKEEPING**			
	HOUSEKEEPING SERVICE CONTRACTS		312,245	
				312,245
4	**LAUNDRY**			
	EQUIPMENT REPAIRS & MAINTENANCE		0	
	CONTRACTED LAUNDRY SERVICES		396,399	396,399
5	**HEAT & OTHER UTILITIES**			
	GAS HEAT		23,002	
	ELECTRICITY		96,100	
	WATER		159,138	
	CABLE TV - LOBBY		4,998	
				283,238
6	**MAINTENANCE**			
	GROUNDS MAINTENANCE		12,836	
	PAINTING & DECORATING		0	
	BUILDING REPAIRS		0	
	MAINTENANCE TRAVEL		0	
	EQUIPMENT MAINTENANCE & REPAIR		1,402	
	ELEVATOR MAINTENANCE & REPAIR		0	
	OUTSIDE LABOR		0	
	EXTERMINATING SERVICE		0	
	FIRE SERVICE		16,143	
				30,381
7	**OTHER**			
	SCAVENGER & EXTERMINATING SERVICES		17,698	
	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	878	
	PHARMACY CONSULTANT	XVIII B 39-2	16,848	
	UTILIZATION REVIEW FEES	XVIII B __-2	0	
	PHYSICIANS	XVIII B __-2	0	
	PSYCHIATRIC	XVIII B __-2	0	
	RN CONSULTANT	XVIII B 38-2	97,573	
				115,299
10a	**THERAPY**			
	PHYSICAL THERAPY SERVICES		0	
	SPEECH THERAPY SERVICES		0	
	OCCUPATIONAL THERAPY SERVICES		0	
	REHABILITATION CONSULTANT	XVIII B __-2	0	
	PHYSICAL THERAPY CONSULTANT	XVIII B 40-2	12,692	
	OCCUPATIONAL THERAPY CONSULTANT	XVIII B 41-2	8,860	
	RESPIRATORY THERAPY CONSULTANT	XVIII B 42-2	10	
	SPEECH THERAPY CONSULTANT	XVIII B 43-2	3,932	
				25,494
11	**ACTIVITIES**			
	CABLE TV - PATIENT ROOMS		0	
	ACTIVITY REHAB CONSULTANT	XVIII B 44-2	3,049	
				3,049
12	**SOCIAL SERVICES**			
	SOCIAL REHABILITATION SERVICES		0	
	SOCIAL REHABILITATION CONSULTANT	XVIII B 45-2	3,761	
	SOCIAL WORKER	XVIII B 45-2	0	

				17,698
9	**MEDICAL DIRECTOR**			
	MEDICAL DIRECTOR FEES	XVIII B 36-2	54,000	54,000

				3,761
13	**NURSE AIDE TRAINING**			
	NURSE AIDE TRAINING COSTS	XIII	0	0

Facility Name & ID Number BRIA OF WESTMONT **#0050120** **Report Period Beginning: 01/01/2015** **Ending: 12/31/2015**

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

LINE		SCHED REF		TOTAL
14	**PROGRAM TRANSPORTATION**			
	PATIENT TRANSPORTATION		3,261	
				3,261
17	**ADMINISTRATIVE**			
	MANAGEMENT FEES	XIX B	924,000	924,000
	DIRECTORS FEES			
18	DIRECTORS FEES			0
19	**PROFESSIONAL SERVICES**			
	DATA PROCESSING	XIX C	11,967	
	ADMINISTRATIVE CONSULTANTS	XIX C	0	
	PROFESSIONAL FEES	XIX C	119,750	
	BOOKKEEPING/ADMINISTRATIVE SERVICES		40,000	171,717
20	**FEES,SUBSCRIPTIONS,PROMOTIONS**			
	ENTERTAINMENT & MARKETING	VI 19 XIX F	0	
	ADV & PROMO-NON PATIENT RELATED	VI 25 XIX F	74,422	
	EMPLOYEE WANT ADS	XIX F	16,389	
	CONTRIBUTIONS	VI 20 XIX F	0	
	DUES & SUBSCRIPTIONS	XIX F	25,502	
	LICENSES & PERMITS	XIX F	7,181	
	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	10,145	
	HEALTH CARE WORKER BACKGROUND CHEC	XIX F	1,405	
	PATIENT BACKGROUND CHECKS	XIX F	2,430	
				137,474
21	**CLERICAL & GENERAL OFFICE EXPENSES**			
	BANK CHARGES (INCLUDES NO OVERDRAFT CHARGES)		8,494	
	EQUIPMENT REPAIR & MAINTENANCE		108,364	
	OUTSIDE CLERICAL SERVICES		0	
	PENALTIES / OVERDRAFT CHARGES	VI 18	44	
	HOME OFFICE EXPENSE		0	
	THEFT & DAMAGE LOSS		0	
	TELEPHONE		24,198	

LINE		SCHED REF		TOTAL
22	**EMPLOYEE BENEFITS & PAYROLL TAXES**			
	FICA TAXES	XIX D	330,089	
	UNEMPLOYMENT COMPENSATION	XIX D	87,885	
	WORKERS COMPENSATION INSURANC	XIX D	139,563	
	HOSPITALIZATION INSURANCE	XIX D	74,574	
	EMPLOYEE BENEFITS - OTHER	XIX D	92,230	
	EMPLOYEE PHYSICAL EXAMS	XIX D	0	
	INSURANCE - EXECUTIVE LIFE	VI 21/XIX D	6,133	
	PENSION/PROFIT SHARING PLANS	XIX D	0	
	CHICAGO HEAD TAX	XIX D	0	
				730,474
23	**INSERVICE TRAINING & EDUCATION**			
	EDUCATION & SEMINARS		4,119	
				4,119
24	**TRAVEL & SEMINARS**			
	EDUCATION & SEMINARS	XIX G	0	
	TRAVEL	XIX G	0	
				0
25	**ADMIN. STAFF TRANSPORTATION**			
	TRANSPORTATION - STAFF		10,604	
				10,604
26	**INSURANCE - PROP. LIAB & MALPRACTICE**			
	GENERAL INSURANCE		287,218	
				287,218
27	**OTHER**			
	BAD DEBTS	VI 24	239,453	
				239,453

GRAND TOTAL COLUMN 3 OTHER **4,753,830**

MESSENGER SERVICE	848	
		141,948

BRIA OF WESTMONT
SCHEDULES
12/31/2015

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

TOTAL FOOD PURCHASE	3,136
LESS SALES TAX	0
NET FOOD	3,136
TOTAL PATIENT CENSUS	60,736
TIMES 3 MEALS PER DAY	3
TOTAL PATIENT MEALS	182,208
ADD # EMPLOYEE MEALS/DAY	
TIMES # DAYS	365
TOTAL EMPLOYEE MEALS	0
PATIENT MEALS	182,208
ADD EMPLOYEE MEALS	0
TOTAL MEALS/YEAR	182,208
NET FOOD	3,136
DIVIDE TOTAL MEALS/YEAR	182,208
COST PER MEAL	0.02
TIMES EMPLOYEE MEALS	0
EMPLOYEE MEAL RECLASSIFICATION	**0**

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

BRIA OF WESTMONT
LEGAL INVOICES SCHEDULE
12/31/2015

INVOICE DATE	FIRM NAME	ALLOWABLE AMOUNT	DESCRIPTION OF SERVICES	NOT ALLOWABLE AMOUNT
1/31/2015	STONE, MCGUIRE & SIEGEL	2,310	COMPLIANCE LEGAL	
2/28/2015	STONE, MCGUIRE & SIEGEL	1,364	COMPLIANCE LEGAL	
3/31/2015	STONE, MCGUIRE & SIEGEL	421	COMPLIANCE LEGAL	
4/30/2015	STONE, MCGUIRE & SIEGEL	980	COMPLIANCE LEGAL	
5/31/2015	STONE, MCGUIRE & SIEGEL	639	COMPLIANCE LEGAL	
6/30/2015	STONE, MCGUIRE & SIEGEL	805	COMPLIANCE LEGAL	
7/31/2015	STONE, MCGUIRE & SIEGEL	740	COMPLIANCE LEGAL	
8/31/2015	STONE, MCGUIRE & SIEGEL	515	COMPLIANCE LEGAL	
9/30/2015	STONE, MCGUIRE & SIEGEL	984	COMPLIANCE LEGAL	
10/31/2015	STONE, MCGUIRE & SIEGEL	515	COMPLIANCE LEGAL	
11/30/2015	STONE, MCGUIRE & SIEGEL	2,286	COMPLIANCE LEGAL	
12/31/2015	STONE, MCGUIRE & SIEGEL	1,201	COMPLIANCE LEGAL	
1/2/2015	GARY A. WEINTRAUB,P.C.	1,534	RESIDENT ESTATE	
2/2/2015	GARY A. WEINTRAUB,P.C.	797	RESIDENT ESTATE	
2/2/2015	GARY A. WEINTRAUB,P.C.	915	GENERAL COUNSELING	
3/1/2015	GARY A. WEINTRAUB,P.C.	266	RESIDENT ESTATE	
4/1/2015	GARY A. WEINTRAUB,P.C.	236	RESIDENT ESTATE	
6/1/2015	GARY A. WEINTRAUB,P.C.	443	RESIDENT ESTATE	
6/1/2015	GARY A. WEINTRAUB,P.C.	3,312	COMPLAINCE ISSUES & CASE LAW	
8/1/2015	GARY A. WEINTRAUB,P.C.	472	RESIDENT ESTATE	
10/9/2015	GARY A. WEINTRAUB,P.C.	1,033	IDPH SURVEY	
10/14/2015	GARY A. WEINTRAUB,P.C.	1,062	RESIDENT ESTATE	
12/4/2015	GARY A. WEINTRAUB,P.C.	974	COMPLIANCE LEGAL	
6/20/2015	LANER MUCHIN	5,065	2015 UNION ELECTIONS	
7/20/2015	LANER MUCHIN	16,969	2015 UNION ELECTIONS	
8/20/2015	LANER MUCHIN	12,212	2015 UNION ELECTIONS	
9/20/2015	LANER MUCHIN	4,175	2015 UNION ELECTIONS	
10/20/2015	LANER MUCHIN	5,809	2015 UNION ELECTIONS	
11/20/2015	LANER MUCHIN	651	2015 UNION ELECTIONS	

1/30/2015	MEYERS & FLOWERS	688	GUARDIANSHIP		
2/27/2015	MEYERS & FLOWERS	211	GUARDIANSHIP		
2/27/2015	MEYERS & FLOWERS	500	GUARDIANSHIP		
2/27/2015	MEYERS & FLOWERS	218	GUARDIANSHIP		
8/11/2015	MEYERS & FLOWERS		COLLECTIONS		180
8/11/2015	MEYERS & FLOWERS	476	GUARDIANSHIP		
8/11/2015	MEYERS & FLOWERS		COLLECTIONS		180
11/11/2015	MEYERS & FLOWERS		COLLECTIONS		180
6/12/2015	DENNIS E. BOTH	1,841	HOME HEARING SERVICES		
7/24/2015	DENNIS E. BOTH	571	HOME HEARING SERVICES		
8/12/2015	IRA I. SILVERSTEIN	350	RESIDENT ESTATE		
11/12/2015	IRA I. SILVERSTEIN	1,147	RESIDENT ESTATE		
3/19/2015	SKIDELSKY & ASSOCIATES	9,415	REAL ESTATE TAX REDUCTION FEE		
7/21/2015	O'HAGAN	1,000	COMPLIANCE REGULATIONS		
10/29/2015	FIELD AND GOLDBERG	1,170	LOAN MODIFICATION AGREEMENT		
11/23/2015	FIELD AND GOLDBERG				1,170
1/19/2015	JOSEPH W. PIEPER	1,787	RESIDENT ESTATE		
7/15/2015	MB FINANCIAL BANK	92	RENEW LOC		
TOTAL		**88,146**			**1,710**

Facility Name & ID Number BRIA OF WESTMONT #0050120 **Report Period Beginning:** 01/01/2015 **Ending:** 12/31/2015

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			88,210	88,210		88,210	192,817	281,027			30
31	Amortization of Pre-Op. & Org.			500,000	500,000		500,000	(500,000)				31
32	Interest			514,359	514,359		514,359	48,974	563,333			32
33	Real Estate Taxes							95,204	95,204			33
34	Rent-Facility & Grounds			832,512	832,512		832,512	(832,512)				34
35	Rent-Equipment & Vehicles			65,849	65,849		65,849	884	66,733			35
36	Other (specify):* OFFICE RENT			15,600	15,600		15,600	37,336	52,936			36
37	**TOTAL Ownership**			2,016,530	2,016,530		2,016,530	(957,297)	1,059,233			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		374,853	1,038,505	1,413,358		1,413,358		1,413,358			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			442,005	442,005		442,005		442,005			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		374,853	1,480,510	1,855,363		1,855,363		1,855,363			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	4,421,909	875,753	8,250,870	13,548,532		13,548,532	(1,885,581)	11,662,951			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 WESTMONT # 0050120 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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Reference	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	13,888	30		9
10	Interest and Other Investment Income	(976)	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	(336,038)	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	(44)	21		18
19	Entertainment		20		19
20	Contributions	(10,145)	20		20
21	Owner or Key-Man Insurance	(6,133)	22		21
22	Special Legal Fees & Legal Retainers	(1,710)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(239,453)	27		24
25	Fund Raising, Advertising and Promotional	(74,422)	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	(593,951)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (1,248,984)		$	30

BHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(636,597)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (636,597)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (1,885,581)		37

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

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

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

BRIA OF WESTMONT

ID# 0050120

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	MARKETING SALARIES	$ (88,997)	21	1
2	AMORTIZATION OF GOODWILL	(500,000)	31	2
3	TRANSPORTATION STAFF-MARKETING	(4,954)	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**	(593,951)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number BRIA OF WESTMONT # 0050120 **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	0	5,851	0	0	0	0	0	0	0	5,851	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	579	219	0	0	0	0	0	0	0	798	5
6	Maintenance	0	0	1,326	431	0	0	0	0	0	0	0	1,757	6
7	Other (specify):*	0	0	0	161	0	0	0	0	0	0	0	161	7
8	**TOTAL General Services**	0	0	1,905	6,662	0	0	0	0	0	0	0	8,567	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	59,005	0	0	0	0	0	0	0	59,005	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	59,005	0	0	0	0	0	0	0	59,005	16
	C. General Administration													
17	Administrative	0	0	(700,118)	10,456	0	0	0	0	0	0	0	(689,662)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(1,710)	8,700	(38,529)	38,453	0	0	0	0	0	0	0	6,914	19
20	Fees, Subscriptions & Promotions	(84,567)	0	32	4,706	0	0	0	0	0	0	0	(79,829)	20
21	Clerical & General Office Expenses	(89,041)	0	143	74,554	0	0	0	0	0	0	0	(14,344)	21
22	Employee Benefits & Payroll Taxes	(6,133)	0	0	0	0	0	0	0	0	0	0	(6,133)	22
23	Inservice Training & Education	0	0	0	910	0	0	0	0	0	0	0	910	23
24	Travel and Seminar	0	0	0	5,825	0	0	0	0	0	0	0	5,825	24
25	Other Admin. Staff Transportation	(4,954)	0	0	734	0	0	0	0	0	0	0	(4,220)	25
26	Insurance-Prop.Liab.Malpractice	0	0	151	586	0	0	0	0	0	0	0	737	26
27	Other (specify):*	(239,453)	0	3,860	19,539	0	0	0	0	0	0	0	(216,054)	27
28	**TOTAL General Administration**	(425,858)	8,700	(734,461)	155,763	0	0	0	0	0	0	0	(995,856)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(425,858)	8,700	(732,556)	221,430	0	0	0	0	0	0	0	(928,284)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number BRIA OF WESTMONT # 0050120 **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	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	13,888	176,461	1,728	740	0	0	0	0	0	0	0	192,817	30
31	Amortization of Pre-Op. & Org.	(500,000)	0	0	0	0	0	0	0	0	0	0	(500,000)	31
32	Interest	(337,014)	385,033	781	174	0	0	0	0	0	0	0	48,974	32
33	Real Estate Taxes	0	91,475	3,048	681	0	0	0	0	0	0	0	95,204	33
34	Rent-Facility & Grounds	0	(832,512)	0	0	0	0	0	0	0	0	0	(832,512)	34
35	Rent-Equipment & Vehicles	0	0	161	723	0	0	0	0	0	0	0	884	35
36	Other (specify):*	0	50,652	(15,600)	2,284	0	0	0	0	0	0	0	37,336	36
37	**TOTAL Ownership**	(823,126)	(128,891)	(9,882)	4,602	0	0	0	0	0	0	0	(957,297)	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)**	(1,248,984)	(120,191)	(742,438)	226,032	0	0	0	0	0	0	0	(1,885,581)	45

Facility Name & ID Number BRIA OF WESTMONT # 0050120 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. [X] YES [ ] NO

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

	1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	RENT	$ 832,512	WESTMONT REAL ESTATE, LLC		$	$ (832,512)	1
2	V	30	DEPRECIATION (SL)				176,461	176,461	2
3	V	32	INTEREST				381,302	381,302	3
4	V	32	AMORT LOAN COST				3,731	3,731	4
5	V	33	REAL ESTATE TAXES				91,475	91,475	5
6	V	36	MIP INSURANCE				50,652	50,652	6
7	V	19	ACCOUNTING FEES				8,700	8,700	7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 832,512			$ 712,321	$ * (120,191)	14

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

Facility Name & ID Number BRIA OF WESTMONT # 0050120 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. [X] YES [ ] NO

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

	1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	36	OFFICE RENT	$ 15,600	IME REALTY CORP		$	$ (15,600)	15
16	V	5	UTILITIES				579	579	16
17	V	6	MAINTENANCE				1,326	1,326	17
18	V	19	ACCOUNTING FEES				100	100	18
19	V	20	LICENSES & PERMITS				32	32	19
20	V	21	OFFICE EXPENSE				104	104	20
21	V	26	INSURANCE				151	151	21
22	V	30	DEPRECIATION (SL)				1,728	1,728	22
23	V	32	INTEREST				781	781	23
24	V	33	RE TAX				3,048	3,048	24
25	V	35	STORAGE FEES				161	161	25
26	V								26
27	V								27
28	V	17	MANAGEMENT FEES	924,000	DA WESTMONT			(924,000)	28
29	V	17	OFFICER SALARIES-A. WEINFELD				22,949	22,949	29
30	V	17	OFICER SALARIES-D. WEISS				22,949	22,949	30
31	V	17	ADMIN CONSULT-SHIRLEY HOLT				122,163	122,163	31
32	V	17	ADMIN CONSULTANT-A.R.M.				55,821	55,821	32
33	V	19	ACCOUNTING FEES				1,371	1,371	33
34	V	21	OFFICE EXPENSE				39	39	34
35	V	27	PAYROLL TAXES				3,860	3,860	35
36	V								36
37	V	19	BOOKKEEPING/ADMINISTRATIVE SE	40,000	BRIA HEALTH SERVICES, LLC			(40,000)	37
38	V								38
39	Total			$ 979,600			$ 237,162	$ * (742,438)	39

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

Facility Name & ID Number BRIA OF WESTMONT # 0050120 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. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	CFO SALARY-A.WEINFELD	$	BRIA HEALTH SERVICES, LLC		$ 10,456	$ 10,456	15
16	V	10	SALARIES-MDS/NURSING				57,951	57,951	16
17	V	1	SALARIES-DIETARY				5,851	5,851	17
18	V	21	SALARIES-PURCHASING D.SEGAL				11,705	11,705	18
19	V	21	SALARIES-CLERICAL				48,425	48,425	19
20	V	19	ADM CONSULT-D.SEGAL				9,831	9,831	20
21	V	19	ADM CONSULT-F.BERKOVITS				23,408	23,408	21
22	V	5	UTILITIES				219	219	22
23	V	6	MAINTENANCE				431	431	23
24	V	7	SCAVENGER				161	161	24
25	V	10	NURSING CONSULTANT				1,054	1,054	25
26	V	19	PROFESSIONAL FEES				5,214	5,214	26
27	V	20	WANT ADS/BACKGR CKS				4,706	4,706	27
28	V	21	OFFICE EXPENSE				14,424	14,424	28
29	V	23	SEMINARS				910	910	29
30	V	24	TRAVEL				5,825	5,825	30
31	V	25	STAFF TRANSPORTATION				734	734	31
32	V	26	INSURANCE				586	586	32
33	V	27	EMPLOYEE BENEFITS				19,539	19,539	33
34	V	30	DEPRECIATION				740	740	34
35	V	32	INTEREST				174	174	35
36	V	33	RE TAX				681	681	36
37	V	36	OFFICE RENT-HINSDALE MGMT				2,284	2,284	37
38	V	35	STORAGE FEES/AUTO LEASE				723	723	38
39	Total			$			$ 226,032	$ * 226,032	39

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

Facility Name & ID Number BRIA OF WESTMONT # 0050120 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	AVRUM & DEVORAH WEINFELD	40.00	BRIA OF CAHOKIA	CAHOKIA	WESTMONT REAL			2
3					ESTATE, LLC	LINCOLNWOOD	REAL ESTATE	3
4	DANIEL & REBECCA WEISS	40.00	BRIA OF FOREST EDGE	CHICAGO				4
5					IME REALTY CORP	LINCOLNWOOD	HOME OFFICE	5
6	MIRIAM ROBINSON	20.00	BRIA OF BELLEVILLE	BELLEVILLE				6
7					DA WESTMONT	LINCOLNWOOD	MGMT CONSULT	7
8			BRIA OF GENEVA	GENEVA				8
9					BRIA HEALTH			9
10			LAKE PARK	WAUKEGAN	SERVICES, LLC	LINCOLNWOOD	MGMT SERVICES	10
11								11
12			BRIA OF CHICAGO HEIGHTS	SOUTH CHICAGO				12
13				HEIGHTS				13
14								14
15			BRIA OF PALOS HILLS	PALOS HILLS				15
16								16
17			BRIA OF RIVER OAKS	BURNHAM				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 WESTMONT # 0050120 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	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	ALLOCATION FROM DA WESTMONT:				SEE ATTACHED				$		1
2	FLORA WEISS (A.R.M. ENTERPRISES)	ADMIN CONSULTANT		0.00	SCHEDULE	10	14.29	CONSULT FEE	55,821	17-7	2
3											3
4	AVRUM WEINFELD	CFO	ADMINISTRAT.	40.00		15	13.76	SALARIES	22,949	17-7	4
5											5
6	DANIEL WEISS		ADMINISTRAT.	40.00		10	11.11	SALARIES	22,949	17-7	6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 101,719		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 WESTMONT # 0050120 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 [X] NO [ ]

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

Name of Related Organization: IME REALTY CORP.
Street Address: 6765 N. LINCOLN AVE.
City / State / Zip Code: LINCOLNWOOD, IL 60712
Phone Number: (847) 674-5795
Fax Number: (847) 674-5794

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	INCOME	131,400	6	$ 4,880	$	15,600	$ 579	1
2	6	REPAIRS/MAINT	INCOME	131,400	6	11,170		15,600	1,326	2
3	19	ACCOUNTING FEES	INCOME	131,400	6	839		15,600	100	3
4	20	LICENSES & PERMITS	INCOME	131,400	6	268		15,600	32	4
5	21	OFFICE EXPENSE	INCOME	131,400	6	879		15,600	104	5
6	26	INSURANCE	INCOME	131,400	6	1,270		15,600	151	6
7	30	DEPRECIATION (SL)	INCOME	131,400	6	14,553		15,600	1,728	7
8	32	INTEREST	INCOME	131,400	6	6,577		15,600	781	8
9	33	RE TAX	INCOME	131,400	6	25,670		15,600	3,048	9
10	35	STORAGE FEES	INCOME	131,400	6	1,353		15,600	161	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	$		$ 8,010	25

Facility Name & ID Number BRIA OF WESTMONT # 0050120 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 [X] NO [ ]

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	OFFICER SALARIES-A. WEINFEL	CENSUS DAYS	158,796	3	$ 60,000	$ 60,000	60,736	$ 22,949	1
2	17	OFICER SALARIES-D. WEISS	CENSUS DAYS	158,796	3	60,000	60,000	60,736	22,949	2
3	17	ADMIN CONSULTANT-S. HOLT	CENSUS DAYS	60,736	1	122,163		60,736	122,163	3
4	17	ADMIN CONSULTANT-A.R.M.	CENSUS DAYS	158,796	3	145,946		60,736	55,821	4
5	19	ACCOUNTING FEES	CENSUS DAYS	158,796	3	3,585		60,736	1,371	5
6	21	OFFICE EXPENSE	CENSUS DAYS	158,796	3	100		60,736	39	6
7	27	PAYROLL TAXES	CENSUS DAYS	158,796	3	10,093		60,736	3,860	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					$ 401,887	$ 120,000		$ 229,152	25

Facility Name & ID Number BRIA OF WESTMONT # 0050120 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 [X] 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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	CFO SALARY-A.WEINFELD	CENSUS DAYS	518,943	9	$ 89,333	$ 89,333	60,736	$ 10,456	1
2	10	SALARIES-MDS/NURSING	CENSUS DAYS	518,943	9	495,144	495,144	60,736	57,951	2
3	1	SALARIES-DIETARY	CENSUS DAYS	518,943	9	50,000	50,000	60,736	5,851	3
4	21	SALARIES-PURCHASING D.SEGA	CENSUS DAYS	518,943	9	100,000	100,000	60,736	11,705	4
5	21	SALARIES-CLERICAL	CENSUS DAYS	518,943	9	413,753	413,753	60,736	48,425	5
6	19	ADM CONSULT-D.SEGAL	CENSUS DAYS	518,943	9	84,000		60,736	9,831	6
7	19	ADM CONSULT-F.BERKOVITS	CENSUS DAYS	518,943	9	200,000		60,736	23,408	7
8	5	UTILITIES	CENSUS DAYS	518,943	9	1,870		60,736	219	8
9	6	MAINTENANCE	CENSUS DAYS	518,943	9	3,674		60,736	431	9
10	7	SCAVENGER	CENSUS DAYS	518,943	9	1,364		60,736	161	10
11	10	NURSING CONSULTANT	CENSUS DAYS	518,943	9	9,000		60,736	1,054	11
12	19	PROFESSIONAL FEES	CENSUS DAYS	518,943	9	44,548		60,736	5,214	12
13	20	WANT ADS/BACKGR CKS	CENSUS DAYS	518,943	9	40,209		60,736	4,706	13
14	21	OFFICE EXPENSE	CENSUS DAYS	518,943	9	123,241		60,736	14,424	14
15	23	SEMINARS	CENSUS DAYS	518,943	9	7,787		60,736	910	15
16	24	TRAVEL	CENSUS DAYS	518,943	9	49,783		60,736	5,825	16
17	25	STAFF TRANSPORTATION	CENSUS DAYS	518,943	9	6,276		60,736	734	17
18	26	INSURANCE	CENSUS DAYS	518,943	9	4,999		60,736	586	18
19	27	EMPLOYEE BENEFITS	CENSUS DAYS	518,943	9	166,949		60,736	19,539	19
20	30	DEPRECIATION	CENSUS DAYS	518,943	9	6,324		60,736	740	20
21	32	INTEREST	CENSUS DAYS	518,943	9	1,490		60,736	174	21
22	33	RE TAX	CENSUS DAYS	518,943	9	5,814		60,736	681	22
23	36	OFFICE RENT-HINSDALE MGMT	CENSUS DAYS	518,943	9	19,520		60,736	2,284	23
24	35	STORAGE FEES/AUTO LEASE	CENSUS DAYS	518,943	9	6,189		60,736	723	24
25	TOTALS					$ 1,931,267	$ 1,148,230		$ 226,032	25

Facility Name & ID Number BRIA OF WESTMONT # 0050120 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	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	RELATED PARTY: WESTMONT REAL ESTATE, LLC						$	$			$	1
2	CAMBRIDGE REALTY	X		MORTGAGE	$67,995.96	01/31/12	10,881,400	10,064,448	12/01/41	3.7500	381,302	2
3	LOAN COSTS	X		AMORTIZE OVER LIFE OF LOAN			111,302				3,731	3
4	BRICKYARD BANK	X		WORKING CAPITAL	$16,970.55	11/10/14	2,000,000	1,899,965	11/10/17	6.0000	118,346	4
5	MB FINANCIAL	X		CONSTRUCTION LOAN		10/29/14	3,900,000	2,717,809	11/05/19	4.7500	38,203	5
	Working Capital											
6	MB FINANCIAL	X		WORKING CAPITAL	DEMAND	09/05/08	2,000,000	170,000		PRIME+	20,672	6
7	F & M WEISS	X		WORKING CAPITAL		12/01/15	600,000	600,000	05/01/21	2.2000	1,100	7
8	RELATED PARTY ALLOCATION										955	8
9	TOTAL Facility Related				$84,966.51		$ 19,492,702	$ 15,452,222			$ 564,309	9
	B. Non-Facility Related*											
10	GOODWILL		X	GOODWILL	$42,088.99	09/08	7,500,000	5,508,238	09/33	6.0000	336,038	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related				$42,088.99		$ 7,500,000	$ 5,508,238			$ 336,038	14
15	TOTALS (line 9+line14)						$ 26,992,702	$ 20,960,460			$ 900,347	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. **$ 50,652** **Line #** **36**

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

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

Facility Name & ID Number BRIA OF WESTMONT # 0050120 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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.**	$ 99,521	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.)		$ 95,023	2
3. Under or (over) accrual (line 2 minus line 1).		$ (4,498)	3
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 95,973	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.		$ 91,475	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2010	118,900	8
	2011	91,252	9
	2012	96,000	10
	2013	98,535	11
	2014	95,023	12

THE CURRENT YEAR REAL ESTATE TAX ACCRUAL IS BASED ON ~ 101% OF THE PRIOR YEAR REAL ESTATE TAX BILL THE PAYMENT ON LINE 2 APPLIES TO THE 2014 TAX BILL.

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2014	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

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

2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME BRIA OF WESTMONT COUNTY DUPAGE

FACILITY IDPH LICENSE NUMBER 0050120

CONTACT PERSON REGARDING THIS REPORT SANFORD BOKOR

TELEPHONE (847) 675-3585 FAX #: (847) 675-5777

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

Enter the tax index number and real estate tax assessed for 2014 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 2014.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	09-22-101-001	NURSING HOME	$ 79,713.36	$ 79,713.36
2.	09-22-101-002	NURSING HOME	$ 6,349.44	$ 6,349.44
3.	09-22-101-003	NURSING HOME	$ 8,960.16	$ 8,960.16
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 95,022.96	$ 95,022.96

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 WESTMONT # 0050120 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 55,928 B. General Construction Type: Exterior BRICK Frame STEEL Number of Stories 2

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

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

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

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

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

N/A

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

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

3. Current Period Amortization: 4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	NURSING HOME		1995	$ 349,103	1
2	PARKING LOT		2006	410,723	2
3	TOTALS			$ 759,826	3

Facility Name & ID Number BRIA OF WESTMONT # 0050120 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 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	215			1995	$ 4,982,301	$ 127,751	39	$ 127,751	$	$ 2,656,280	4
5											5
6											6
7											7
8	RELATED PARTY ALLOCATIONS				49,471	1,881		1,881			8
	Improvement Type**										
9	FLOORING			1986	41,641		19			41,641	9
10	ROOF & WATER LINE			1987	31,143		20			31,143	10
11	IMPROVEMENTS			1988	44,614		31.5	1,416	1,416	38,935	11
12	IMPROVEMENTS			1989	40,935		31.5	1,299	1,299	34,365	12
13	DRIVEWAY			1989	17,137		15			17,137	13
14	IMPROVEMENTS			1990	37,367		31.5	1,186	1,186	30,192	14
15	IMPROVEMENTS			1991	45,002		31.5	1,428	1,428	34,747	15
16	IMPROVEMENTS			1992	49,649		31.5	1,577	1,577	36,966	16
17	ROOF TOP A/C UNITS			1993	9,100		31.5	289	289	6,623	17
18	IMPROVEMENTS			1993	53,243		39	1,366	1,366	30,585	18
19	IMPROVEMENTS			1994	31,230		39	801	801	17,338	19
20	FLOOR COVERING			1995	795		15			795	20
21	HAND RAIL			1995	2,249		39	58	58	1,211	21
22	FLOOR TILES			1995	5,471		39	140	140	2,888	22
23	WINDOW A/C UNITS			1995	14,146		39	363	363	7,425	23
24	ARJO TUB & ATTACHED PLUMBING			1995	12,056		39	309	309	6,348	24
25	ALARM			1995	1,337		39	34	34	696	25
26	LAUNDRY BUILDING			1995	35,000		39	897	897	18,202	26
27	ROOF			1995	5,520		39	142	142	2,881	27
28	WINDOWS			1995	9,478		39	243	243	4,911	28
29	DOOR EDGE & DOOR FRAME			1996	2,099		39	54	54	1,078	29
30	LAUNDRY BUILDING			1996	175,187		39	4,491	4,491	87,772	30
31	AIR COOLERS			1996	6,642		39	171	171	3,332	31
32	RACING CAGE			1996	3,987		39	102	102	1,993	32
33	HAND RAIL			1996	1,156		39	30	30	581	33
34	WINDOWS			1996	11,496		39	295	295	5,716	34
35	TACK ROOM			1996	2,139		39	55	55	1,061	35
36	NEW CONFERENCE ROOM TILE			1997	2,938		39	76	76	1,390	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 WESTMONT # 0050120 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	
37	INSTALL DIETARY DOOR	1997	$ 1,478	$	39	$ 38	$ 38	$ 695	37
38	NURSING STATION - 2ND FLOOR	1997	5,397		39	138	138	2,502	38
39	WINDON-NURSING OFFICE	1997	1,382		39	35	35	634	39
40	REPLACEMENT A/C HEATING UNIT	1997	1,107		39	28	28	531	40
41	NURSING STATION - FLOOR TILES, HANDRAILS	1998	4,927		39	126	126	2,232	41
42	THE PARKING LOT	1998	42,711		15			42,711	42
43	KITCHEN BACK-REPLACE TILES, SIX ROOMS - INSTALL T	1998	6,223		39	160	160	2,863	43
44	INSTALL 6" SEWER, 10 EMERGENCY PULL CORD	1998	12,715		39	326	326	5,583	44
45	GENERATOR BACK-UP HOOK-UP TO ELEVATOR	1999	10,473		39	269	269	4,562	45
46	REPLACEMENT OF WATER HEATER - 1ST FLOOR	1999	3,452		39	89	89	1,487	46
47	ANSUL FIRE SUPPRESSI ON SYSTEM INSTALL	1999	1,495		39	38	38	635	47
48	SEALCOATING, REPAIRS & LINING	1999	2,877		39	74	74	1,230	48
49	REMODELING F WING SHOWER ROOM	1999	8,988		39	230	230	3,805	49
50	REPLACE DEFECTIVE SMOKE DETECTORS	1999	2,370		39	61	61	1,004	50
51	THE NEW PROXIMITY ELEVATOR DOOR EDGE	1999	2,760		39	71	71	1,151	51
52	WATER HEATER - DIETARY	1999	2,931		39	75	75	1,209	52
53	ROOF TOP - TWO EXHAUST FANS	1999	3,073		39	79	79	1,274	53
54	TILE - DINING ROOM	1999	1,212		39	31	31	500	54
55	ROOF - REPAIRS AND COATINGS	1999	7,200		39	185	185	2,983	55
56	REPLACE HEAT EXCHANGER IN YORK ROOF TOP UNIT	1999	2,738		39	70	70	1,123	56
57	WINDOW TREATMENT, DRAPERY	2000	3,265		20	163	163	2,608	57
58	WATER HEATER - DIETARY	2000	3,573		27.5	130	130	1,988	58
59	GENERAL CONSTRUCTION	2000	27,448		27.5	998	998	15,178	59
60	ROOF REPAIR	2000	4,200		27.5	153	153	2,327	60
61	REPLACE ELECTRICAL PANEL INTERIOR	2000	2,910		27.5	106	106	1,594	61
62	NEW A/C UNIT ROOF TOP	2000	4,694		27.5	171	171	2,572	62
63	WALLCOVERING, FLOORING, LIGHTING	2000	80,523		20	4,026	4,026	64,416	63
64	SHOWER ROOM RENOVATIONS	2001	30,586		27.5	1,112	1,112	16,449	64
65	DURO-LAST ROOFING SYSTEMS	2001	107,341		27.5	3,903	3,903	56,106	65
66	WATER HEATER - LAUNDRY	2001	9,108		27.5	331	331	4,648	66
67	ROOF TOP - HEATING & COOLING UNITS	2001	12,464		27.5	453	453	6,361	67
68	WALLCOVERING, FLOORING, LIGHTING	2001	270,861		20	13,543	13,543	203,145	68
69	WALLCOVERING, FLOORING, CARPETING	2002	29,114		20	1,456	1,456	20,384	69
70	TOTAL (lines 4 thru 69)		$ 6,436,125	$ 129,632		$ 175,122	$ 45,490	$ 3,600,722	70

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

Facility Name & ID Number BRIA OF WESTMONT # 0050120 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		$ 6,436,125	$ 129,632		$ 175,122	$ 45,490	$ 3,600,722	1
2	FURNISH BRICK PIERS & SIGN, ASPHALT REPAIRS	2002	8,997		15	600	600	7,980	2
3	SHOWER ROOM	2002	30,924		27.5	1,125	1,125	14,859	3
4	INSTALLED TWO ROOF TOP UNITS, FIRE DAMPER	2002	9,010		27.5	328	328	4,278	4
5	NEW NURSES STATION WITH CORIAN TOP	2002	14,891		27.5	541	541	7,056	5
6	2ND FLOOR CORRIDOR-WALLCOVERING, LIGHT FIXTUR	2002	40,056		20	2,003	2,003	28,042	6
7	PRIVATE ROOM-FLOORING, WALLCOV., BATHROOM	2002	11,499		20	575	575	8,050	7
8	PRIVATE ROOM-FLOORING, WALLCOV., BATHROOM	2003	12,767		27.5	464	464	5,781	8
9	2ND FL NURSING STATION, CORRIDOR, RESIDENT ROOM	2003	31,152		27.5	1,133	1,133	14,115	9
10	THERAPY ROOM -FLOORING	2003	87,509		27.5	3,182	3,182	39,642	10
11	CONFERENCE ROOM-FLOORING	2003	2,073		27.5	76	76	947	11
12	LARGE DINING ROOM-BUILT IN TV CABINET	2004	7,421		27.5	270	270	3,094	12
13	TONE/VISUAL/VOICE NURSE CALL SYSTEM	2004	89,825		27.5	3,266	3,266	36,879	13
14	REMODEL OF RESIDENT ROOMS AND BATHROOMS	2004	50,925		27.5	1,852	1,852	20,758	14
15	RESIDENT ROOMS-FLOORING	2005	9,821		27.5	357	357	3,823	15
16	INSTALL CABLING SYSTEM	2005	46,771		27.5	1,701	1,701	18,073	16
17	INSTALL TWO AUTOMATIC SLIDING DOOR	2005	28,000		27.5	1,018	1,018	10,222	17
18	1ST FLOOR CORRIDORS-WALLCOVERING, SIGNAGE	2005	58,286		20	2,914	2,914	32,054	18
19	INSTALL DOORS - F WING, RESIDENT ROOMS	2006	4,260		27.5	155	155	1,531	19
20	WALLCOVERING, FLOORING - 1ST FLOOR CORRID	2006	63,838		27.5	2,321	2,321	22,726	20
21	AIR CONDITIONS	2006	7,968		27.5	289	289	2,741	21
22	REPLACEMENT WALK - IN FREEZER DOOR	2006	4,652		27.5	169	169	1,613	22
23	REPLACEMENT OF KITCHEN TILES	2007	13,200		27.5	380	380	3,420	23
24									24
25	WESTMONT REAL ESTATE, LLC								25
26	NEW PARKING LOT	2007	206,876	13,792	15	13,792		113,834	26
27	RESIDENT ROOMS-FLOORING, WINGS B,C,D,E,F	2007	235,801	8,575	27.5	8,575		72,530	27
28	RESIDENT ROOMS-PAINTING, WINGS B,C,D,E,F	2007	84,360		5			84,360	28
29	INSTALL NEW FIRE DOORS IN EXIST. FRAME E WING	2007	3,108	113	27.5	113		956	29
30	TUCKPOINTING, AIR CONDITIONS, WATER HEATER	2007	18,594		5			18,594	30
31	INSTALLATION OF RAILLING ON EXTERIROR STAIRS	2007	6,407	233	27.5	233		1,970	31
32	REPLACE EXISTING RECEIVING DR/FRAME/HARDWARE	2007	3,108	113	27.5	113		956	32
33	AIR CONDITIONS	2008	12,661		5			12,661	33
34	TOTAL (lines 1 thru 33)		$ 7,640,885	$ 152,458		$ 222,667	$ 70,209	$ 4,194,267	34

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

Facility Name & ID Number BRIA OF WESTMONT # 0050120 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		$ 7,640,885	$ 152,458		$ 222,667	$ 70,209	$ 4,194,267	1
2	FLAT WORK OF CONCRETE	2008	3,640	132	27.5	132		984	2
3	DINING ROOM - INSTALLATION OF DOOR	2008	2,869	105	27.5	105		783	3
4	A WING DOUDLE EGRESS FIRE	2008	2,948	107	27.5	107		799	4
5	2ND FLOOR CORRIDOR-CARPET, WALLCOVERING	2009	103,122		5			103,122	5
6	WALL AIR CONDITIONS	2009	9,397		5			9,397	6
7	1ST FLOOR RESIDENT ROOMS-WINDOW TREATMENTS	2009	16,265		5			16,265	7
8	INSTALLATION OF SIGNAGE	2009	8,020	535	15	535		3,344	8
9	EMPLOYEES BREAKROOM-PAINTING, LIGHTING	2009	2,371	86	27.5	86		584	9
10	INSTALLATION OF CAT CABLES SYSTEM	2009	3,825	139	27.5	139		944	10
11	INSTALL PANIC BARS ON DINING ROOM ENTRY DOORS	2009	5,362	195	27.5	195		1,325	11
12	WALL AIR CONDITIONS	2010	7,612	178	5	178		7,612	12
13	1ST FLOOR DINING ROOM-WALLCOVERING, BLINDS	2010	19,660	1,132	5	1,132		19,660	13
14	A-WING RESIDENT ROOM-BUIT-IN WARDROBES	2010	11,222	408	27.5	408		2,142	14
15	INSTALLED NEW FUEL TANK & PIPING TO ENGINE LINES	2010	6,374	232	27.5	232		1,218	15
16	1ST FLOOR DINING ROOM.MEDICAL RECORDS,2ND FLOOR								16
17	DINING ROOM,ACTIVITY ROOM,BEAUTY SHOP, UTILITY								17
18	ROOM-FLOORING. WINDOW TREATMENTS	2011	19,818	2,283	5	2,283		18,677	18
19	INSTALL WATER HEATER	2011	11,585	421	27.5	421		2,017	19
20	INSTALL FOUR DELAYED EGRESS LOCKS FOR 2ND FLOOI	2011	6,150	224	27.5	224		1,055	20
21	INSTALL FIRE ALARM SMOKES, HEATS, AV DEVCIE	2011	85,377	3,105	27.5	3,105		14,361	21
22	1ST & 2ND FLOOR DINING ROOMS-CHAIR RAIL	2011	14,720	535	27.5	535		2,385	22
23	INSTALL NEW EXHAUST VENT	2011	2,508	91	27.5	91		398	23
24	INSTALL NEW CONTROLLER & ANNUNCIATER	2011	9,245	336	27.5	336		1,358	24
25	INSTALL ACCUTECH SYSTEM FOR FRONT DOOR	2012	4,814	175	27.5	175		678	25
26	DELAYED EGRESS LOCKING SYSTEM FOR 1ST FLOOR	2012	12,600	458	27.5	458		1,737	26
27	ROOM F-16 -INSTALL NEW PVT & COVE BASE	2012	5,316	193	27.5	193		667	27
28	PLASTER, PRIME & PAINT ALL ROOMS & BATH	2012	10,631	387	27.5	387		1,274	28
29	WEST PARKING LOT-SEALCOAT, CRACK FILLING,								29
30	STRIPING, ASPHALTING	2013	4,460	297	15	297		767	30
31	EMPLOYEE ENTRANCE DOOR & FRAME REPLACEMENT	2013	3,254	118	27.5	118		261	31
32	2ND FLOOR CORRIDOR-CEILINGS ; REMODEL MEN BATH								32
33	ROOM ON THE 1ST FLOOR: TILE, VANITY, FAUSET	2013	15,433	561	27.5	561		1,192	33
34	TOTAL (lines 1 thru 33)		$ 8,049,483	$ 164,891		$ 235,100	$ 70,209	$ 4,409,273	34

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

Facility Name & ID Number BRIA OF WESTMONT # 0050120 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		$ 8,049,483	$ 164,891		$ 235,100	$ 70,209	$ 4,409,273	1
2	1ST & 2ND FLOOR LOBBY, FRONT CORRIDOR,RESIDENT								2
3	CORRIDORS: FLOORING,WALLCOVERING,PAINTING	2013	124,977	4,545	27.5	4,545		11,552	3
4	REMODEL 7 BATHROOMS IN PATIOS ROOMS ON THE 1ST								4
5	FLOOR: PLUMBING, ELECTRIC, OUTLETS FOR LIGHTS	2014	16,150	587	27.5	587		1,150	5
6	RESIDENT ROOMS: CURTAIN, WINDOW TREATMENTS	2014	15,035	4,811	5	4,811		7,818	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	TOTAL (lines 1 thru 33)		$ 8,205,645	$ 174,834		$ 245,043	$ 70,209	$ 4,429,793	34

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

Facility Name & ID Number BRIA OF WESTMONT # 0050120 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	$ 1,213,673	$ 11,189	$ 23,797	$ 12,608	3-10	$ 1,126,812	71
72	Current Year Purchases	144,706	77,021	8,092	(68,929)	8-10	8,092	72
73	Fully Depreciated Assets							73
74	RELATED PARTY SL DEPRECIATION		4,095	4,095				74
75	TOTALS	$ 1,358,379	$ 92,305	$ 35,984	$ (56,321)		$ 1,134,904	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)	$ 10,323,850	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 267,139	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 281,027	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 13,888	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 5,564,697	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 WESTMONT # 0050120 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

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

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

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

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

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

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

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

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

16. Rental Amount for movable equipment: $ 50,770 Description: SEE ATTACHED SCHEDULE
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	FACILITY	2014 FORD E350	$ #######	$ 15,079	17
18					18
19					19
20					20
21	TOTAL		$ #######	$ 15,079	21

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

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

Facility Name & ID Number BRIA OF WESTMONT # 0050120 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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

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

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

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

THE FACILITY HIRES ONLY CERTIFIED NURSES AIDES

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

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

Facility Name & ID Number BRIA OF WESTMONT # 0050120 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	39-3	hrs	$		$ 406,286	$		$ 406,286	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			172,695			172,695	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			459,524			459,524	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39-2	# of prescrpts				305,566		305,566	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): RADIOLOGY, LAB	39-2					39,060		39,060	12
13	MEDICAL SUPPLIES, RENTALS, Other (specify): RESPIRATORY	39-2					30,227		30,227	13
14	TOTAL			$		$ 1,038,505	$ 374,853		$ 1,413,358	14

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

Facility Name & ID Number BRIA OF WESTMONT **#** 0050120 **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 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ (77,805)	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 25,000)	3,228,302		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	161,529		6
7	Other Prepaid Expenses	71,366		7
8	Accounts Receivable (owners or related parties)	508,294		8
9	Other(specify): CONSTRUCTION ESCROW	5,945,460		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 9,837,146	$	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	261,372		16
17	Accumulated Depreciation (book methods)	(176,902)		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 (spe GOODWILL	7,500,000		22
23	Other(specify): AMORT OF GOODWILL	(3,666,667)		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 3,917,803	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 13,754,949	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 968,078	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	7,831		28
29	Short-Term Notes Payable	170,000		29
30	Accrued Salaries Payable	53,879		30
31	Accrued Taxes Payable (excluding real estate taxes)	15,626		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)**	$ 1,215,414	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	10,726,012		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)**	$ 10,726,012	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 11,941,426	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,813,523	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 13,754,949	$	48

***(See instructions.)**

Facility Name & ID Number BRIA OF WESTMONT # 0050120 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 1,672,493	1
2	Restatements (describe):		2
3	ROUNDING	5	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 1,672,498	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	141,621	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) OUT OF PERIOD EXPENSES	(596)	15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 141,025	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)**	$ 1,813,523	24 *

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

Facility Name & ID Number BRIA OF WESTMONT # 0050120 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.

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 13,658,034	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 13,658,034	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	625	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**	$ 625	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	976	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 976	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	COMPUTER INCOME	30,518	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 30,518	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 13,690,153	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	2,097,159	31
32	Health Care	4,424,297	32
33	General Administration	3,155,183	33
	B. Capital Expense		
34	Ownership	2,016,530	34
	C. Ancillary Expense		
35	Special Cost Centers	1,413,358	35
36	Provider Participation Fee	442,005	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 13,548,532	40
41	**Income before Income Taxes (line 30 minus line 40)****	141,621	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 141,621	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 7,543,850	44
45	Private Pay - Net Inpatient Revenue	1,038,172	45
46	Medicare - Net Inpatient Revenue	3,947,565	46
47	Other-(specify) HOSPICE/INSURANCE/ETC	312,531	47
48	Other-(specify) MANAGED CARE	815,916	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 13,658,034	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 WESTMONT # 0050120 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 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	2,104	2,240	$ 117,338	$ 52.38	1
2	Assistant Director of Nursing	3,160	3,236	126,597	39.12	2
3	Registered Nurses	19,167	20,193	631,865	31.29	3
4	Licensed Practical Nurses	32,833	34,007	930,418	27.36	4
5	CNAs & Orderlies	119,380	124,059	1,502,594	12.11	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	13,316	13,839	150,335	10.86	10
11	Social Service Workers	4,023	4,255	78,997	18.57	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	5,513	5,769	97,548	16.91	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	2,396	2,700	143,400	53.11	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	15,179	15,929	325,963	20.46	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	3,340	3,604	53,730	14.91	31
32	Other Health C: Care Plan Coord	7,704	8,256	263,124	31.87	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	228,115	238,087	$ 4,421,909 *	$ 18.57	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	M	$ 0	1-3	35
36	Medical Director	O	54,000	9-3	36
37	Medical Records Consultant	N	878	10-3	37
38	Nurse Consultant	T	97,573	10-3	38
39	Pharmacist Consultant	H	16,848	10-3	39
40	Physical Therapy Consultant	L	12,692	10a-3	40
41	Occupational Therapy Consultant	Y	8,860	10a-3	41
42	Respiratory Therapy Consultant		10	10a-3	42
43	Speech Therapy Consultant	F	3,932	10a-3	43
44	Activity Consultant	E	3,049	11-3	44
45	Social Service Consultant	E	3,761	12-3	45
46	Other(specify)	S			46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 201,603		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$	10-3	50
51	Licensed Practical Nurses		N/A	10-3	51
52	Certified Nurse Assistants/Aides			10-3	52
53	TOTAL (lines 50 - 52)		$		53

Facility Name & ID Number BRIA OF WESTMONT # 0050120 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
KIMBERLY SAGGESE	ADMINISTRATOR	0	$ 134,739
ANZHELIKA SHATROV	ADMINISTRATOR	0	8,661
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 143,400

B. Administrative - Other

Description		Amount
DA WESTMONT	MANAGEMENT FEES	$ 924,000
TOTAL (agree to Schedule V, line 17, col. 3)		$ 924,000
(Attach a copy of any management service agreement)		

C. Professional Services

Vendor/Payee	Type	Amount
ALPHA DATA SERVICES	DATA PROCESSING	$ 8,640
NATIONAL DATACARE	DATA PROCESSING	3,327
KBKB, LTD	ACCOUNTING FEE	23,500
RICHARD PEELO & ASSOCIAT	MEDICARE CONSULTANT	4,500
PERSONNEL PLANNERS	U/C CONSULTANT	1,894
BRIA HEALTH SERVICES	BOOKKEEPING/ADMIN	40,000
LEGAL FEES	SEE SCHEDULE	89,856
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 171,717

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 139,563
Unemployment Compensation Insurance	87,885
FICA Taxes	330,089
Employee Health Insurance	74,574
Employee Meals	0
Illinois Municipal Retirement Fund (IMRF)*	
EMPLOYEE BENEFITS - OTHER	92,230
EMPLOYEE PHYSICAL EXAMS	0
PENSION/PROFIT SHARING PLANS	0
INSURANCE - EXECUTIVE LIFE	6,133
INSURANCE - EXECUTIVE LIFE VI 21	(6,133)
TOTAL (agree to Schedule V, line 22, col.8)	$ 724,341

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

Description	Line #	Amount
		$
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,990
Advertising: Employee Recruitment	16,389
Health Care Worker Background Check	1,405
(Indicate # of checks performed 16)	
Patient Background Checks 243	2,430
TRUST/FRANCHISE/CONTRIB/ETC	10,145
MARKETING/ADV/PROMO	74,422
LICENSES/DUES/SUBSCRIPTIONS	30,693
MGMT CO ALLOC	4,738
TRUST/FRANCHISE/CONTRIB/ETC	(10,145)
Less: Public Relations Expense	(0)
Non-allowable advertising	(74,422)
Yellow page advertising	(0)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 57,645

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
MGMT CO ALLOC	5,825
Seminar Expense	
	0
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 5,825

**See instructions.

Facility Name & ID Number BRIA OF WESTMONT # 0050120 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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													
5													
6													
7													
8													
9						N/A							
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number BRIA OF WESTMONT **#** 0050120 **Report 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?
If YES, give association name and amount. **IL COUNCIL ON LONG TERM CARE $ 10,145**

(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. $ **62,255** 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 **YES** NO If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
WESTMONT CONVALESCENT CENTER, # 0030015 09/03/08

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **442,005**
This amount is to be recorded on line 42 of Schedule V.

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

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

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

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

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

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

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

(19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. **YES**
Attach invoices and a summary of services for all architect and appraisal fees.