

Facility Name & ID Number BRIA OF RIVER OAKS

0052043 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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 | 37,698 | 1 |
| 2 | | Skilled Pediatric (SNF/PED) | | | 2 |
| 3 | 206 | Intermediate (ICF) | 206 | 75,396 | 3 |
| 4 | | Intermediate/DD | | | 4 |
| 5 | | Sheltered Care (SC) | | | 5 |
| 6 | | ICF/DD 16 or Less | | | 6 |
| 7 | 309 | TOTALS | 309 | 113,094 | 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 | | 122 | 6,453 | 6,575 | 8 |
| 9 | SNF/PED | | | | | 9 |
| 10 | ICF | 80,457 | | | 80,457 | 10 |
| 11 | ICF/DD | | | | | 11 |
| 12 | SC | | | | | 12 |
| 13 | DD 16 OR LESS | | | | | 13 |
| 14 | TOTALS | 80,457 | 122 | 6,453 | 87,032 | 14 |

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 76.96%

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 6,453 and days of care provided 6,453

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: 12/31/20 Fiscal Year: 12/31/20

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

Facility Name & ID Number **BRIA OF RIVER OAKS** # **0052043** Report Period Beginning: **1/1/2020** Ending: **12/31/2020**

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

| | Operating Expenses | Costs Per General Ledger | | | | Reclass-ification 5 | Reclassified Total 6 | Adjust-ments 7 | Adjusted Total 8 | FOR BHF USE ONLY | |
|-----|--|--------------------------|------------------|------------------|-------------------|------------------------|----------------------------|--------------------|------------------------|------------------|-----------|
| | | Salary/Wage 1 | Supplies 2 | Other 3 | Total 4 | | | | | 9 | 10 |
| | A. General Services | | | | | | | | | | |
| 1 | Dietary | 274,210 | 72,285 | 660,675 | 1,007,170 | | 1,007,170 | | 1,007,170 | | 1 |
| 2 | Food Purchase | | 320,531 | | 320,531 | (4,429) | 316,102 | | 316,102 | | 2 |
| 3 | Housekeeping | 242,430 | 29,904 | 376,593 | 648,927 | | 648,927 | | 648,927 | | 3 |
| 4 | Laundry | 76,894 | 21,984 | 251,031 | 349,909 | | 349,909 | | 349,909 | | 4 |
| 5 | Heat and Other Utilities | | | 286,316 | 286,316 | | 286,316 | | 286,316 | | 5 |
| 6 | Maintenance | 101,797 | 164,746 | 83,690 | 350,233 | | 350,233 | 1,654 | 351,887 | | 6 |
| 7 | Other (specify):* SECURITY | 444,107 | | 57,404 | 501,511 | | 501,511 | 335 | 501,846 | | 7 |
| 8 | TOTAL General Services | 1,139,438 | 609,450 | 1,715,709 | 3,464,597 | (4,429) | 3,460,168 | 1,989 | 3,462,157 | | 8 |
| | B. Health Care and Programs | | | | | | | | | | |
| 9 | Medical Director | | | 22,813 | 22,813 | | 22,813 | | 22,813 | | 9 |
| 10 | Nursing and Medical Records | 6,655,174 | 628,603 | 35,868 | 7,319,645 | | 7,319,645 | 101,062 | 7,420,707 | | 10 |
| 10a | Therapy | 364,481 | | 55,272 | 419,753 | | 419,753 | | 419,753 | | 10a |
| 11 | Activities | 246,522 | 9,360 | | 255,882 | | 255,882 | | 255,882 | | 11 |
| 12 | Social Services | 363,822 | 12,153 | | 375,975 | | 375,975 | | 375,975 | | 12 |
| 13 | CNA Training | | | | | | | | | | 13 |
| 14 | Program Transportation | | | | | | | | | | 14 |
| 15 | Other (specify):* | | | | | | | | | | 15 |
| 16 | TOTAL Health Care and Programs | 7,629,999 | 650,116 | 113,953 | 8,394,068 | | 8,394,068 | 101,062 | 8,495,130 | | 16 |
| | C. General Administration | | | | | | | | | | |
| 17 | Administrative | 302,332 | | 960,000 | 1,262,332 | | 1,262,332 | (949,000) | 313,332 | | 17 |
| 18 | Directors Fees | | | | | | | | | | 18 |
| 19 | Professional Services | | | 268,324 | 268,324 | | 268,324 | 19,651 | 287,975 | | 19 |
| 20 | Dues, Fees, Subscriptions & Promotions | | | 108,580 | 108,580 | | 108,580 | (18,479) | 90,101 | | 20 |
| 21 | Clerical & General Office Expenses | 345,924 | 57,031 | 252,831 | 655,786 | | 655,786 | 120,343 | 776,129 | | 21 |
| 22 | Employee Benefits & Payroll Taxes | | | 1,332,043 | 1,332,043 | 4,429 | 1,336,472 | | 1,336,472 | | 22 |
| 23 | Inservice Training & Education | | | 30,311 | 30,311 | | 30,311 | 515 | 30,826 | | 23 |
| 24 | Travel and Seminar | | | | | | | 5,227 | 5,227 | | 24 |
| 25 | Other Admin. Staff Transportation | | | 6,299 | 6,299 | | 6,299 | | 6,299 | | 25 |
| 26 | Insurance-Prop.Liab.Malpractice | | | 499,194 | 499,194 | | 499,194 | 47,708 | 546,902 | | 26 |
| 27 | Other (specify):* | | | 832,783 | 832,783 | | 832,783 | (781,391) | 51,392 | | 27 |
| 28 | TOTAL General Administration | 648,256 | 57,031 | 4,290,365 | 4,995,652 | 4,429 | 5,000,081 | (1,555,426) | 3,444,655 | | 28 |
| 29 | TOTAL Operating Expense (sum of lines 8, 16 & 28) | 9,417,693 | 1,316,597 | 6,120,027 | 16,854,317 | | 16,854,317 | (1,452,375) | 15,401,942 | | 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.

| LINE | V.COST CENTER EXPENSES | PAGE 3 COLUMN 3 OTHER | TOTAL | LINE |
|------|-----------------------------------|-----------------------|---------|--------|
| | SCHED REF | | | |
| 1 | DIETARY | | | |
| | DIETITIAN CONSULTANT | XVIII B 35-2 | | |
| | REPAIRS & MAINTENANCE | | 3,416 | |
| | CONTRACTED DIETARY SERVICES | | 657,259 | |
| | | | 660,675 | |
| 3 | HOUSEKEEPING | | | |
| | CONTRACTED HOUSEKEEPING SERVICES | | 376,593 | |
| | | | 376,593 | |
| 4 | LAUNDRY | | | |
| | EQUIPMENT REPAIRS & MAINTENANCE | | 0 | |
| | CONTRACTED LAUNDRY SERVICES | | 251,031 | |
| | | | 251,031 | |
| 5 | HEAT & OTHER UTILITIES | | | |
| | GAS HEAT | | 56,850 | |
| | ELECTRICITY | | 100,889 | |
| | WATER | | 125,555 | |
| | CABLE TV - LOBBY | | 3,022 | |
| | | | 286,316 | |
| 6 | MAINTENANCE | | | |
| | GROUNDS MAINTENANCE | | 5,605 | |
| | PAINTING & DECORATING | | 0 | |
| | BUILDING REPAIRS | | 0 | |
| | MAINTENANCE TRAVEL | | 0 | |
| | EQUIPMENT MAINTENANCE & REPAIR | | 0 | |
| | ELEVATOR MAINTENANCE & REPAIR | | 0 | |
| | OUTSIDE LABOR | | | |
| | EXTERMINATING SERVICE | | 0 | |
| | FIRE SERVICE | | 4,753 | |
| | CONTRACTED BUILDING MAINTENANCE | | 73,332 | |
| | | | 83,690 | |
| 7 | OTHER | | | |
| | SCAVENGER | | 57,404 | |
| | SECURITY SERVICE | | 0 | |
| | | | 57,404 | |
| 9 | MEDICAL DIRECTOR | | | |
| | MEDICAL DIRECTOR FEES | | 22,813 | 22,813 |

| LINE | SCHED REF | TOTAL |
|------|----------------------------------|---------------------|
| 10 | NURSING | |
| | CONTRACT NURSING | XVIII C 53-2 356 |
| | LABORATORY & XRAY EXPENSE | 650 |
| | PURCHASED SERVICES | 0 |
| | PSYCHO-SOCIAL CONSULTANT | XVIII B __-2 0 |
| | RESTORATIVE NURSING CONSULTANT | XVIII B 38-2 16,090 |
| | MEDICAL RECORDS CONSULTANT | XVIII B 37-2 0 |
| | PHARMACY CONSULTANT | XVIII B 39-2 18,772 |
| | UTILIZATION REVIEW FEES | XVIII B __-2 0 |
| | PHYSICIANS | XVIII B __-2 0 |
| | PSYCHIATRIC | XVIII B __-2 0 |
| | RN CONSULTANT | XVIII B 38-2 |
| | | 35,868 |
| 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 24,980 |
| | OCCUPATIONAL THERAPY CONSULTANT | XVIII B 41-2 14,690 |
| | RESPIRATORY THERAPY CONSULTANT | XVIII B 42-2 5,203 |
| | SPEECH THERAPY CONSULTANT | XVIII B 43-2 10,399 |
| | | 55,272 |
| 11 | ACTIVITIES | |
| | CABLE TV - PATIENT ROOMS | 0 |
| | ACTIVITY REHAB CONSULTANT | XVIII B 44-2 0 |
| | | 0 |
| 12 | SOCIAL SERVICES | |
| | SOCIAL REHABILITATION SERVICES | 0 |
| | SOCIAL REHABILITATION CONSULTANT | XVIII B 45-2 0 |
| | SOCIAL WORKER | XVIII B 45-2 0 |
| | | 0 |
| 13 | NURSE AIDE TRAINING | |
| | NURSE AIDE TRAINING COSTS | XIII 0 |

V.COST CENTER EXPENSES PAGE 3 COLUMN 3 OTHER

| LINE | SCHED REF | TOTAL | LINE |
|------|---|---------|---------|
| 14 | | | |
| | PROGRAM TRANSPORTATION | | |
| | PATIENT TRANSPORTATION | 0 | |
| | | | |
| | | 0 | |
| 17 | | | |
| | ADMINISTRATIVE | | |
| | MANAGEMENT FEES XIX B | 960,000 | 960,000 |
| | DIRECTORS FEES | | |
| 18 | | | |
| | DIRECTORS FEES | 0 | 0 |
| 19 | | | |
| | PROFESSIONAL SERVICES | | |
| | DATA PROCESSING XIX C | 17,756 | |
| | ADMINISTRATIVE CONSULTANTS XIX C | 0 | |
| | PROFESSIONAL FEES XIX C | 248,568 | |
| | BOOKKEEPING/ADMINISTRATIVE SERVICES | 2,000 | |
| | | | |
| | | 268,324 | |
| 20 | | | |
| | FEES,SUBSCRIPTIONS,PROMOTIONS | | |
| | ENTERTAINMENT & MARKETING VI 19 XIX F | 0 | |
| | ADV & PROMO-NON PATIENT RELATED VI 25 XIX F | 3,698 | |
| | EMPLOYEE WANT ADS XIX F | 39,161 | |
| | CONTRIBUTIONS VI 20 XIX F | 0 | |
| | DUES & SUBSCRIPTIONS XIX F | 34,621 | |
| | LICENSES & PERMITS XIX F | 3,250 | |
| | 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 | 24,215 | |
| | HEALTH CARE WORKER BACKGROUND CHECKS XIX F | 1,360 | |
| | PATIENT BACKGROUND CHECKS XIX F | 2,275 | |
| | | | |
| | | 108,580 | |
| 21 | | | |
| | CLERICAL & GENERAL OFFICE EXPENSES | | |
| | BANK CHARGES (INCLUDES NO OVERDRAFT CHARGES) | 1,207 | |
| | EQUIPMENT REPAIR & MAINTENANCE | 222,848 | |
| | OUTSIDE CLERICAL SERVICES | 0 | |
| | PENALTIES / OVERDRAFT CHARGES VI 18 | 0 | |
| | HOME OFFICE EXPENSE | 0 | |
| | THEFT & DAMAGE LOSS | 0 | |
| | TELEPHONE | 25,162 | |
| | MESSENGER SERVICE | 3,614 | |
| | | | |
| | | 252,831 | |

| LINE | SCHED REF | TOTAL |
|------|---|-----------|
| 22 | | |
| | EMPLOYEE BENEFITS & PAYROLL TAXES | |
| | FICA TAXES XIX D | 711,910 |
| | UNEMPLOYMENT COMPENSATION XIX D | 42,741 |
| | WORKERS COMPENSATION INSURANCE XIX D | 214,760 |
| | HOSPITALIZATION INSURANCE XIX D | 336,830 |
| | EMPLOYEE BENEFITS - OTHER XIX D | 25,802 |
| | EMPLOYEE PHYSICAL EXAMS XIX D | 0 |
| | INSURANCE - EXECUTIVE LIFE VI 21/XIX D | 0 |
| | PENSION/PROFIT SHARING PLANS XIX D | 0 |
| | | |
| | | 1,332,043 |
| 23 | | |
| | INSERVICE TRAINING & EDUCATION | |
| | EDUCATION & SEMINARS | 30,311 |
| | | |
| | | 30,311 |
| 24 | | |
| | TRAVEL & SEMINARS | |
| | EDUCATION & SEMINARS XIX G | 0 |
| | TRAVEL XIX G | 0 |
| | | |
| | | 0 |
| 25 | | |
| | ADMIN. STAFF TRANSPORTATION | |
| | TRANSPORTATION - STAFF | 6,299 |
| | | |
| | | 6,299 |
| 26 | | |
| | INSURANCE - PROP. LIAB & MALPRACTICE | |
| | GENERAL INSURANCE | 499,194 |
| | | |
| | | 499,194 |
| 27 | | |
| | OTHER | |
| | BAD DEBTS VI 24 | 832,783 |
| | | |
| | | 832,783 |

GRAND TOTAL COLUMN 3 OTHER **6,120,027**

Facility Name & ID Number

BRIA OF RIVER OAKS

#0052043

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

V. COST CENTER EXPENSES (continued)

| | Capital Expense | Cost Per General Ledger | | | | Reclass-ification 5 | Reclassified Total 6 | Adjust-ments 7 | Adjusted Total 8 | FOR BHF USE ONLY | | |
|----|---|-------------------------|---------------|------------|------------|------------------------|----------------------------|-------------------|------------------------|------------------|----|----|
| | | Salary/Wage 1 | Supplies 2 | Other 3 | Total 4 | | | | | 9 | 10 | |
| | D. Ownership | | | | | | | | | | | |
| 30 | Depreciation | | | 465,532 | 465,532 | | 465,532 | 77,451 | 542,983 | | | 30 |
| 31 | Amortization of Pre-Op. & Org. | | | | | | | | | | | 31 |
| 32 | Interest | | | 45,042 | 45,042 | | 45,042 | 396,766 | 441,808 | | | 32 |
| 33 | Real Estate Taxes | | | | | | | 1,407,207 | 1,407,207 | | | 33 |
| 34 | Rent-Facility & Grounds | | | 3,108,856 | 3,108,856 | | 3,108,856 | (3,108,856) | | | | 34 |
| 35 | Rent-Equipment & Vehicles | | | 70,443 | 70,443 | | 70,443 | 4,985 | 75,428 | | | 35 |
| 36 | Other (specify):* RENT OFFICE | | | 25,200 | 25,200 | | 25,200 | 63,020 | 88,220 | | | 36 |
| 37 | TOTAL Ownership | | | 3,715,073 | 3,715,073 | | 3,715,073 | (1,159,427) | 2,555,646 | | | 37 |
| | Ancillary Expense | | | | | | | | | | | |
| | E. Special Cost Centers | | | | | | | | | | | |
| 38 | Medically Necessary Transportation | | | | | | | | | | | 38 |
| 39 | Ancillary Service Centers | | 143,697 | 642,561 | 786,258 | | 786,258 | | 786,258 | | | 39 |
| 40 | Barber and Beauty Shops | | | | | | | | | | | 40 |
| 41 | Coffee and Gift Shops | | | | | | | | | | | 41 |
| 42 | Provider Participation Fee | | | 665,372 | 665,372 | | 665,372 | | 665,372 | | | 42 |
| 43 | Other (specify):* | | | | | | | | | | | 43 |
| 44 | TOTAL Special Cost Centers | | 143,697 | 1,307,933 | 1,451,630 | | 1,451,630 | | 1,451,630 | | | 44 |
| 45 | GRAND TOTAL COST (sum of lines 29, 37 & 44) | 9,417,693 | 1,460,294 | 11,143,033 | 22,021,020 | | 22,021,020 | (2,611,802) | 19,409,218 | | | 45 |

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

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

0052043

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

VI. ADJUSTMENT DETAIL

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

| | | 1 | 2 | 3 | |
|----|--|----------------|------------------------|-------------------------|----|
| | NON-ALLOWABLE EXPENSES | Amount | Refer- ence | BHF USE ONLY | |
| 1 | Day Care | \$ | | \$ | 1 |
| 2 | Other Care for Outpatients | | | | 2 |
| 3 | Governmental Sponsored Special Programs | | | | 3 |
| 4 | Non-Patient Meals | | | | 4 |
| 5 | Telephone, TV & Radio in Resident Rooms | | | | 5 |
| 6 | Rented Facility Space | | | | 6 |
| 7 | Sale of Supplies to Non-Patients | | | | 7 |
| 8 | Laundry for Non-Patients | | | | 8 |
| 9 | Non-Straightline Depreciation | (354,674) | 30 | | 9 |
| 10 | Interest and Other Investment Income | (16,609) | 32 | | 10 |
| 11 | Discounts, Allowances, Rebates & Refunds | | | | 11 |
| 12 | Non-Working Officer's or Owner's Salary | | | | 12 |
| 13 | Sales Tax | | 2 | | 13 |
| 14 | Non-Care Related Interest | | 32 | | 14 |
| 15 | Non-Care Related Owner's Transactions | | | | 15 |
| 16 | Personal Expenses (Including Transportation) | | | | 16 |
| 17 | Non-Care Related Fees | | 20 | | 17 |
| 18 | Fines and Penalties | | 21 | | 18 |
| 19 | Entertainment | | 20 | | 19 |
| 20 | Contributions | (24,215) | 20 | | 20 |
| 21 | Owner or Key-Man Insurance | | 22 | | 21 |
| 22 | Special Legal Fees & Legal Retainers | | | | 22 |
| 23 | Malpractice Insurance for Individuals | | | | 23 |
| 24 | Bad Debt | (832,783) | 27 | | 24 |
| 25 | Fund Raising, Advertising and Promotional | (3,698) | 20 | | 25 |
| 26 | Income Taxes and Illinois Personal Property Replacement Tax | | | | 26 |
| 27 | CNA Training for Non-Employees | | | | 27 |
| 28 | Yellow Page Advertising | | 20 | | 28 |
| 29 | Other-Attach Schedule SEE PAGE 5A | (90,496) | 22 | | 29 |
| 30 | SUBTOTAL (A): (Sum of lines 1-29) | \$ (1,322,475) | | \$ | 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 | |
|----|--|----------------|------------------|----|
| | | Amount | Reference | |
| 31 | Non-Paid Workers-Attach Schedule* | \$ | | 31 |
| 32 | Donated Goods-Attach Schedule* | | | 32 |
| 33 | Amortization of Organization & Pre-Operating Expense | | | 33 |
| 34 | Adjustments for Related Organization Costs (Schedule VII) | (1,289,327) | | 34 |
| 35 | Other- Attach Schedule | | | 35 |
| 36 | SUBTOTAL (B): (sum of lines 31-35) | \$ (1,289,327) | | 36 |
| | (sum of SUBTOTALS | | | |
| 37 | TOTAL ADJUSTMENTS (A) and (B)) | \$ (2,611,802) | | 37 |

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

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

| | | 1 | 2 | 3 | 4 |
|----|--|------------|-----------|---------------|------------------|
| | | Yes | No | Amount | Reference |
| 38 | Medically Necessary Transport. | | | \$ | 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 |

| BHF USE ONLY | | | | | | | |
|---------------------|--|----|--|----|--|----|--|
| 48 | | 49 | | 50 | | 51 | |
| | | | | | | | |

BRIA OF RIVER OAKS

ID# 0052043

Report Period Beginning: 1/1/2020

Ending: 12/31/2020

| NON-ALLOWABLE EXPENSES | | Amount | Sch. V Line Reference | |
|------------------------|--------------------|-------------|-----------------------|----|
| 1 | MARKETING SALARIES | \$ (90,496) | 21 | 1 |
| 2 | | | | 2 |
| 3 | | | | 3 |
| 4 | | | | 4 |
| 5 | | | | 5 |
| 6 | | | | 6 |
| 7 | | | | 7 |
| 8 | | | | 8 |
| 9 | | | | 9 |
| 10 | | | | 10 |
| 11 | | | | 11 |
| 12 | | | | 12 |
| 13 | | | | 13 |
| 14 | | | | 14 |
| 15 | | | | 15 |
| 16 | | | | 16 |
| 17 | | | | 17 |
| 18 | | | | 18 |
| 19 | | | | 19 |
| 20 | | | | 20 |
| 21 | | | | 21 |
| 22 | | | | 22 |
| 23 | | | | 23 |
| 24 | | | | 24 |
| 25 | | | | 25 |
| 26 | | | | 26 |
| 27 | | | | 27 |
| 28 | | | | 28 |
| 29 | | | | 29 |
| 30 | | | | 30 |
| 31 | | | | 31 |
| 32 | | | | 32 |
| 33 | | | | 33 |
| 34 | | | | 34 |
| 35 | | | | 35 |
| 36 | | | | 36 |
| 37 | | | | 37 |
| 38 | | | | 38 |
| 39 | | | | 39 |
| 40 | | | | 40 |
| 41 | | | | 41 |
| 42 | | | | 42 |
| 43 | | | | 43 |
| 44 | | | | 44 |
| 45 | | | | 45 |
| 46 | | | | 46 |
| 47 | | | | 47 |
| 48 | | | | 48 |
| 49 | Total | (90,496) | | 49 |

STATE OF ILLINOIS

Summary A

Facility Name & ID Number BRIA OF RIVER OAKS# 0052043

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

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) | |
|----------|---|------------------|---------------|------------------|------------|------------|------------|------------|------------|------------|------------|------------|--|-----------|
| 1 | A. General Services | | | | | | | | | | | | | |
| 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 | 1,654 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,654 | 6 |
| 7 | Other (specify):* | 0 | 0 | 335 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 335 | 7 |
| 8 | TOTAL General Services | 0 | 0 | 1,989 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,989 | 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 | 101,062 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 101,062 | 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 | 101,062 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 101,062 | 16 |
| | C. General Administration | | | | | | | | | | | | | |
| 17 | Administrative | 0 | 0 | (949,000) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (949,000) | 17 |
| 18 | Directors Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18 |
| 19 | Professional Services | 0 | 12,700 | 6,951 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19,651 | 19 |
| 20 | Fees, Subscriptions & Promotions | (27,913) | 0 | 9,434 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (18,479) | 20 |
| 21 | Clerical & General Office Expenses | (90,496) | 0 | 210,839 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 120,343 | 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 | 515 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 515 | 23 |
| 24 | Travel and Seminar | 0 | 0 | 5,227 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,227 | 24 |
| 25 | Other Admin. Staff Transportation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25 |
| 26 | Insurance-Prop.Liab.Malpractice | 0 | 39,899 | 7,809 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 47,708 | 26 |
| 27 | Other (specify):* | (832,783) | 0 | 51,392 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (781,391) | 27 |
| 28 | TOTAL General Administration | (951,192) | 52,599 | (656,833) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,555,426) | 28 |
| 29 | TOTAL Operating Expense (sum of lines 8,16 & 28) | (951,192) | 52,599 | (553,782) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,452,375) | 29 |

STATE OF ILLINOIS

Summary B

Facility Name & ID Number BRIA OF RIVER OAKS

0052043

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

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 (to Sch V, col.7) | |
|----|--|--------------------|------------------|------------------|----------|----------|----------|----------|----------|----------|----------|----------|-------------------------------------|-----------|
| | D. Ownership | 5 & 5A | 6 | 6A | 6B | 6C | 6D | 6E | 6F | 6G | 6H | 6I | | |
| 30 | Depreciation | (354,674) | 424,266 | 7,859 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 77,451 | 30 |
| 31 | Amortization of Pre-Op. & Org. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 31 |
| 32 | Interest | (16,609) | 370,941 | 42,434 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 396,766 | 32 |
| 33 | Real Estate Taxes | 0 | 1,407,207 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,407,207 | 33 |
| 34 | Rent-Facility & Grounds | 0 | (3,108,856) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (3,108,856) | 34 |
| 35 | Rent-Equipment & Vehicles | 0 | 0 | 4,985 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,985 | 35 |
| 36 | Other (specify):* | 0 | 63,020 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 63,020 | 36 |
| 37 | TOTAL Ownership | (371,283) | (843,422) | 55,278 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,159,427) | 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) | (1,322,475) | (790,823) | (498,504) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,611,802) | 45 |

VII. RELATED PARTIES

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

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

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

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

| 1 | 2 | 3 Cost Per General Ledger | 4 | 5 Cost to Related Organization | 6 | 7 | 8 Difference: | |
|------------|-------|---------------------------|--------------|--------------------------------|----------------------|--|--|----|
| Schedule V | Line | Item | Amount | Name of Related Organization | Percent of Ownership | Operating Cost of Related Organization | Adjustments for Related Organization Costs (7 minus 4) | |
| 1 | V | 34 RENT | \$ 3,108,856 | BURNHAM HEALTHCARE REALTY, LLC | | \$ | (3,108,856) | 1 |
| 2 | V | 19 PROFESSIONAL FEES | | | | 12,700 | 12,700 | 2 |
| 3 | V | 26 INSURANCE - PROPERTY | | | | 39,899 | 39,899 | 3 |
| 4 | V | 30 DEPRECIATION- S.L | | | | 424,266 | 424,266 | 4 |
| 5 | V | 32 INTEREST | | | | 370,941 | 370,941 | 5 |
| 6 | V | 33 REAL ESTATE TAXES | | | | 1,407,207 | 1,407,207 | 6 |
| 7 | V | 36 M.I.P. INSURANCE | | | | 63,020 | 63,020 | 7 |
| 8 | V | | | | | | | 8 |
| 9 | V | | | | | | | 9 |
| 10 | V | | | | | | | 10 |
| 11 | V | | | | | | | 11 |
| 12 | V | | | | | | | 12 |
| 13 | V | | | | | | | 13 |
| 14 | Total | | \$ 3,108,856 | | | \$ 2,318,033 | \$ * (790,823) | 14 |

* 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 | 17 MANAGEMENT FEES | \$ 960,000 | BRIA HEALTH SERVICES , LLC | | \$ | \$ (960,000) |
| 16 | V | 19 BOOKKEEPING/ADMINISTRATIVE | 2,000 | | | | (2,000) |
| 17 | V | | | | | | |
| 18 | V | 17 CFO SALARY-A.WEINFELD | | | | 11,000 | 11,000 |
| 19 | V | 10 SALARIES-MEDICARE/NURSING | | | | 65,015 | 65,015 |
| 20 | V | 10 SALARIES-REGIONAL DIR RELATED PARTIES | | | | 26,215 | 26,215 |
| 21 | V | 21 SALARIES-CLERICAL RELATED PARTIES | | | | 3,842 | 3,842 |
| 22 | V | 21 SALARIES-CLERICAL | | | | 169,990 | 169,990 |
| 23 | V | 6 MAINTENANCE | | | | 1,654 | 1,654 |
| 24 | V | 7 SCAVENGER | | | | 335 | 335 |
| 25 | V | 10 NURSING CONSULTANT & SUPPLIES | | | | 9,832 | 9,832 |
| 26 | V | 19 PROFESSIONAL FEES | | | | 8,951 | 8,951 |
| 27 | V | 20 DUES,FEES,SUBSCRIPTIONS | | | | 9,434 | 9,434 |
| 28 | V | 21 OFFICE EXPENSE | | | | 37,007 | 37,007 |
| 29 | V | 23 SEMINARS | | | | 515 | 515 |
| 30 | V | 24 TRAVEL | | | | 5,227 | 5,227 |
| 31 | V | 26 INSURANCE | | | | 7,809 | 7,809 |
| 32 | V | 27 EMPLOYEE BENEFITS | | | | 51,392 | 51,392 |
| 33 | V | 30 DEPRECIATION | | | | 7,859 | 7,859 |
| 34 | V | 32 INTEREST | | | | 42,434 | 42,434 |
| 35 | V | 35 AUTO LEASE | | | | 3,002 | 3,002 |
| 36 | V | 35 EQUIPMENT RENTAL | | | | 1,983 | 1,983 |
| 37 | V | | | | | | |
| 38 | V | | | | | | |
| 39 | Total | | \$ 962,000 | | | \$ 463,496 | \$ * (498,504) |

* 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:

1/1/2020

Ending:

12/31/2020

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 | CAHOKIA | | | | 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 & ID Number

BRIA OF RIVER OAKS

0052043

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

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 | AVRUM WEINFELD | SHAREHOLDER | ADMINISTRATIV | 23.75 | SEE | 4 | 10.00 | SALARY | 11,000 | 17-7 | 2 |
| 3 | | | | | ATTACHED | | | | | | 3 |
| 4 | DANIEL WEISS | SHAREHOLDER | REGIONAL DIR | 23.75 | SCHEDULE | 4 | 10.00 | SALARY | 6,640 | 17-7 | 4 |
| 5 | | | | | | | | | | | 5 |
| 6 | ALLOCATIONS FROM WESS MANAGEMENT GROUP: | | | | | | | | | | 6 |
| 7 | DANIEL WEISS | SHAREHOLDER | ADMINISTRATIVE | | | 4 | 10.00 | SALARY | 7,000 | 17-7 | 7 |
| 8 | | | | | | | | | | | 8 |
| 9 | NATAN WEISS | CFO | FINANCE/MGMT | | | 4 | 10.00 | SALARY | 14,500 | 17-7 | 9 |
| 10 | | | | | | | | | | | 10 |
| 11 | FRED BERKOVITS | ADMINISTRATOR | ADMINISTRATIV | 23.75 | | 40 | 100.00 | SALARY | 130,983 | 17-1 | 11 |
| 12 | | | | | | | | | | | 12 |
| 13 | | | | | | | | TOTAL | \$ 170,123 | | 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:

1/1/2020

Ending: 2/31/2020

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 | 476,457 | 9 | 355,924 | 87,032 | 65,015 | 2 |
| 3 | 10 | SALARIES-REGIONAL DIR RELA | wghtd avr hours | | 9 | 235,935 | | 26,215 | 3 |
| 4 | 21 | SALARIES-CLERICAL RELATED | wghtd avr hours | | 9 | 107,288 | | 3,842 | 4 |
| 5 | 21 | SALARIES-CLERICAL | CENSUS DAYS | 476,457 | 9 | 930,610 | 87,032 | 169,990 | 5 |
| 6 | 6 | MAINTENANCE | CENSUS DAYS | 476,457 | 9 | 9,053 | 87,032 | 1,654 | 6 |
| 7 | 7 | SCAVENGER | CENSUS DAYS | 476,457 | 9 | 1,836 | 87,032 | 335 | 7 |
| 8 | 10 | NURSING CONSULTANT & SUPPI | CENSUS DAYS | 476,457 | 9 | 53,827 | 87,032 | 9,832 | 8 |
| 9 | 19 | PROFESSIONAL FEES | CENSUS DAYS | 476,457 | 9 | 49,003 | 87,032 | 8,951 | 9 |
| 10 | 20 | DUES,FEES,SUBSCRIPTIONS | CENSUS DAYS | 476,457 | 9 | 51,648 | 87,032 | 9,434 | 10 |
| 11 | 21 | OFFICE EXPENSE | CENSUS DAYS | 476,457 | 9 | 202,594 | 87,032 | 37,007 | 11 |
| 12 | 23 | SEMINARS | CENSUS DAYS | 476,457 | 9 | 2,822 | 87,032 | 515 | 12 |
| 13 | 24 | TRAVEL | CENSUS DAYS | 476,457 | 9 | 28,614 | 87,032 | 5,227 | 13 |
| 14 | 26 | INSURANCE | CENSUS DAYS | 476,457 | 9 | 42,750 | 87,032 | 7,809 | 14 |
| 15 | 27 | EMPLOYEE BENEFITS | CENSUS DAYS | 476,457 | 9 | 281,347 | 87,032 | 51,392 | 15 |
| 16 | 30 | DEPRECIATION | CENSUS DAYS | 476,457 | 9 | 43,023 | 87,032 | 7,859 | 16 |
| 17 | 32 | INTEREST | CENSUS DAYS | 476,457 | 9 | 232,306 | 87,032 | 42,434 | 17 |
| 18 | 35 | AUTO LEASE | CENSUS DAYS | 476,457 | 9 | 16,432 | 87,032 | 3,002 | 18 |
| 19 | 35 | EQUIPMENT RENTAL | CENSUS DAYS | 476,457 | 9 | 10,854 | 87,032 | 1,983 | 19 |
| 20 | | | | | | | | | 20 |
| 21 | | | | | | | | | 21 |
| 22 | | | | | | | | | 22 |
| 23 | | | | | | | | | 23 |
| 24 | | | | | | | | | 24 |
| 25 | TOTALS | | | | \$ 2,754,866 | \$ 1,728,757 | | \$ 463,496 | 25 |

Facility Name & ID Number

BRIA OF RIVER OAKS

0052043

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | | | | | | | | | | |
|-------------------------------------|----------------------------|---|---|----------------------------|-------------|---------|---------------|---------------|----------|----------------|------------|----|-----------------|--------------------------|--------------|----------------|---------|---------------|--------------------------|-----------------------------------|
| | | | | | | | | | | Name of Lender | Related** | | Purpose of Loan | Monthly Payment Required | Date of Note | Amount of Note | | Maturity Date | Interest Rate (4 Digits) | Reporting Period Interest Expense |
| | | | | | | | | | | | YES | NO | | | | Original | Balance | | | |
| A. Directly Facility Related | | | | | | | | | | | | | | | | | | | | |
| Long-Term | | | | | | | | | | | | | | | | | | | | |
| 1 | CAMBRIDGE REALTY | | X | MORTGAGE | \$71,962.98 | 8/29/13 | \$ 14,529,500 | \$ 11,228,622 | 09/18/37 | 0.0315 | \$ 360,980 | 1 | | | | | | | | |
| 2 | CAMBRIDGE REALTY | | X | ACQUISITION COST | | | 5,130 | 19,426 | | | 1,866 | 2 | | | | | | | | |
| 3 | LOAN COST | | X | AMORTIZE OVER LIFE OF LOAN | | | 194,287 | 134,924 | | | 8,095 | 3 | | | | | | | | |
| 4 | B.WEINFELD | X | | WORKING CAPITAL | \$2,500.00 | 11/1/12 | 200,000 | 172,838 | 10/1/32 | 0.1409 | 24,761 | 4 | | | | | | | | |
| 5 | S.SEGAL | X | | WORKING CAPITAL | \$1,590.00 | 11/1/12 | 150,000 | 34,942 | 11/1/22 | 0.0500 | 2,208 | 5 | | | | | | | | |
| Working Capital | | | | | | | | | | | | | | | | | | | | |
| 6 | MB FINANCIAL | X | | WORKING CAPITAL | INTEREST | REVOLV | | | | PRIME+ | 18,073 | 6 | | | | | | | | |
| 7 | | | | | | | | | | | | 7 | | | | | | | | |
| 8 | RELATED PARTY ALLOCATION | | | | | | | | | | 42,434 | 8 | | | | | | | | |
| 9 | TOTAL Facility Related | | | | \$76,052.98 | | \$ 15,078,917 | \$ 11,590,752 | | | \$ 458,417 | 9 | | | | | | | | |
| B. Non-Facility Related* | | | | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | 10 | | | | | | | | |
| 11 | | | | | | | | | | | | 11 | | | | | | | | |
| 12 | | | | | | | | | | | | 12 | | | | | | | | |
| 13 | | | | | | | | | | | | 13 | | | | | | | | |
| 14 | TOTAL Non-Facility Related | | | | | | \$ | \$ | | | \$ | 14 | | | | | | | | |
| 15 | TOTALS (line 9+line14) | | | | | | \$ 15,078,917 | \$ 11,590,752 | | | \$ 458,417 | 15 | | | | | | | | |

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 63,020 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 2019 report. | | \$ | 1,289,649 | 1 |
| 2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.) | | \$ | 1,343,212 | 2 |
| 3. Under or (over) accrual (line 2 minus line 1). | | \$ | 53,563 | 3 |
| 4. Real Estate Tax accrual used for 2020 report. (Detail and explain your calculation of this accrual on the lines below.) | | \$ | 1,356,644 | 4 |
| 5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.) | | \$ | | 5 |
| 6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.) | | \$ | | 6 |
| 7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6. | | \$ | 1,410,207 | 7 |
| Real Estate Tax History: | | | | |
| Real Estate Tax Bill for Calendar Year: | 2015 | 955,296 | 8 | |
| | 2016 | 1,003,851 | 9 | |
| | 2017 | 1,232,365 | 10 | |
| | 2018 | 1,276,880 | 11 | |
| | 2019 | 1,343,212 | 12 | |
| | | | | FOR BHF USE ONLY |
| | 13 | FROM R. E. TAX STATEMENT FOR 2019 | \$ | 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.

2019 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 KATHLEEN MCNAMARA

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 2019 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 2019.

| (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>1,093,688.28</u> | \$ <u>1,093,688.28</u> |
| 2. <u>30-06-313-045-0000</u> | <u>NURSING HOME</u> | \$ <u>6,121.78</u> | \$ <u>6,121.78</u> |
| 3. <u>30-06-313-051-0000</u> | <u>NURSING HOME</u> | \$ <u>53,785.79</u> | \$ <u>53,785.79</u> |
| 4. <u>30-06-313-052-0000</u> | <u>NURSING HOME</u> | \$ <u>11,639.25</u> | \$ <u>11,639.25</u> |
| 5. <u>30-06-313-053-0000</u> | <u>NURSING HOME</u> | \$ <u>13,652.09</u> | \$ <u>13,652.09</u> |
| 6. <u>30-06-313-054-0000</u> | <u>NURSING HOME</u> | \$ <u>164,325.08</u> | \$ <u>164,325.08</u> |
| 7. _____ | _____ | \$ _____ | \$ _____ |
| 8. _____ | _____ | \$ _____ | \$ _____ |
| 9. _____ | _____ | \$ _____ | \$ _____ |
| 10. _____ | _____ | \$ _____ | \$ _____ |
| TOTALS | | \$ <u><u>1,343,212.27</u></u> | \$ <u><u>1,343,212.27</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 copies of the original 2019 tax bills which were listed in Section A to this statement. Be sure to use the 2019 tax bill which is normally paid during 2020.

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:

1/1/2020 Ending:

12/31/2020

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).

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:

| | 1 | 2 | 3 | 4 | |
|----------|--------|-------------|---------------|--------------|---|
| A. Land. | Use | Square Feet | Year Acquired | Cost | |
| 1 | | | 1998 | \$ 1,500,000 | 1 |
| 2 | | | | | 2 |
| 3 | TOTALS | | | \$ 1,500,000 | 3 |

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 | \$ | \$ 7,058,744 | 4 |
| 5 | | | | | | | | | | 5 |
| 6 | | | | | | | | | | 6 |
| 7 | | | | | | | | | | 7 |
| 8 | BRIA ALLOC | | | 132,111 | 3,520 | | 3,520 | | | 8 |
| | Improvement Type** | | | | | | | | | |
| 9 | ROOF - REALTY | 1998 | | 74,000 | 1,897 | 39 | 1,897 | | 42,394 | 9 |
| 10 | WALLCOVERINGS - REALTY | 1998 | | 39,379 | 1,010 | 39 | 1,010 | | 22,567 | 10 |
| 11 | PAINTING - REALTY | 1998 | | 12,962 | 332 | 39 | 332 | | 7,422 | 11 |
| 12 | WINDOW TREATMENTS - REALTY | 1998 | | 38,112 | 977 | 39 | 977 | | 21,834 | 12 |
| 13 | FENCE - REALTY | 1998 | | 650 | 17 | 39 | 17 | | 377 | 13 |
| 14 | NEW WINDOWS - REALTY | 1998 | | 20,445 | 524 | 39 | 524 | | 11,711 | 14 |
| 15 | PAINTERS SALARIES - REALTY | 1998 | | 64,064 | 1,643 | 39 | 1,643 | | 36,712 | 15 |
| 16 | NURSE STATION - REALTY | 1998 | | 23,100 | 592 | 39 | 592 | | 13,231 | 16 |
| 17 | TILING - REALTY | 1998 | | 635 | 17 | 39 | 17 | | 374 | 17 |
| 18 | BUILT IN CABINETRY - REALTY | 1998 | | 64,700 | 1,659 | 39 | 1,659 | | 37,072 | 18 |
| 19 | NEW COILS FOR AHV - REALTY | 1999 | | 6,000 | 154 | 39 | 154 | | 3,313 | 19 |
| 20 | NEW BOILER - REALTY | 1999 | | 20,328 | 521 | 39 | 521 | | 11,208 | 20 |
| 21 | HOT WATER TANK - REALTY | 1999 | | 2,750 | 71 | 39 | 71 | | 1,527 | 21 |
| 22 | ROOF - REALTY | 1999 | | 29,500 | 756 | 39 | 756 | | 16,263 | 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 | | 4,195 | 25 |
| 26 | NURSE CALL STATION - REALTY | 1999 | | 1,957 | 50 | 39 | 50 | | 1,076 | 26 |
| 27 | WINDOW TREATMENTS - REALTY | 1999 | | 11,207 | 287 | 39 | 287 | | 6,175 | 27 |
| 28 | CORRIDOR BORDERS - REALTY | 1999 | | 6,154 | 158 | 39 | 158 | | 3,399 | 28 |
| 29 | SCREENS - REALTY | 2000 | | 3,543 | 129 | 27.5 | 129 | | 2,647 | 29 |
| 30 | AIR CONDITIONER REPLACEMENT - REALTY | 2001 | | 14,540 | 529 | 27.5 | 529 | | 10,321 | 30 |
| 31 | DOOR DETECTOR - REALTY | 2001 | | 1,800 | 65 | 27.5 | 65 | | 1,269 | 31 |
| 32 | A/C COMPRESSOR & REBUILT AIR HANDLER - REALTY | 2001 | | 22,621 | 823 | 27.5 | 823 | | 16,059 | 32 |
| 33 | ROOF VENTILATORS - REALTY | 2001 | | 6,898 | 251 | 27.5 | 251 | | 4,898 | 33 |
| 34 | BOILER - REALTY | 2001 | | 63,746 | 2,318 | 27.5 | 2,318 | | 45,230 | 34 |
| 35 | WALK IN FREEZER - REALTY | 2001 | | 3,750 | 136 | 27.5 | 136 | | 2,654 | 35 |
| 36 | | 2001 | | 2,970 | 108 | 27.5 | 108 | | 2,107 | 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:

1/1/2020

Ending:

12/31/2020

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 | \$ | \$ 2,869 | 37 |
| 38 | DOORS - REALTY | 2001 | 1,995 | 72 | 27.5 | 72 | | 1,405 | 38 |
| 39 | DOORS - REALTY | 2001 | 1,723 | 63 | 27.5 | 63 | | 1,229 | 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 | | 13,366 | 42 |
| 43 | ROOF - REALTY | 2002 | 6,150 | 224 | 27.5 | 224 | | 4,146 | 43 |
| 44 | ELECTRIC DOOR LOCKING SYSTEM - REALTY | 2002 | 2,326 | 84 | 27.5 | 84 | | 1,556 | 44 |
| 45 | DOORS - REALTY | 2002 | 10,098 | 367 | 27.5 | 367 | | 6,794 | 45 |
| 46 | TILING - REALTY | 2002 | 17,815 | 648 | 27.5 | 648 | | 11,996 | 46 |
| 47 | SAFETY LOCK SYSTEM - REALTY | 2002 | 5,854 | 213 | 27.5 | 213 | | 3,943 | 47 |
| 48 | ELEVATOR REPAIR - REALTY | 2002 | 39,650 | 1,442 | 27.5 | 1,442 | | 26,695 | 48 |
| 49 | BOILER - REALTY | 2002 | 9,550 | 347 | 27.5 | 347 | | 6,424 | 49 |
| 50 | ELEVATOR - REALTY | 2003 | 100,632 | 3,659 | 27.5 | 3,659 | | 64,267 | 50 |
| 51 | PATIO DOORS - REALTY | 2003 | 2,300 | 84 | 27.5 | 84 | | 1,475 | 51 |
| 52 | FLOORING IN ELEVATORS - REALTY | 2003 | 1,155 | 42 | 27.5 | 42 | | 737 | 52 |
| 53 | NURSES STATION - REALTY | 2003 | 6,806 | 247 | 27.5 | 247 | | 4,339 | 53 |
| 54 | KITCHEN CABINETS - REALTY | 2003 | 2,836 | 103 | 27.5 | 103 | | 1,810 | 54 |
| 55 | KITCHEN FLOORING - REALTY | 2003 | 2,673 | 97 | 27.5 | 97 | | 1,704 | 55 |
| 56 | PATIO TILING & LIGHTING - REALTY | 2003 | 4,688 | 170 | 27.5 | 170 | | 2,986 | 56 |
| 57 | COVE BASE IN ANNEX CORRIDOR - REALTY | 2003 | 824 | 30 | 27.5 | 30 | | 526 | 57 |
| 58 | HANDRAILS & BUMPER GUARDS - REALTY | 2003 | 8,565 | 311 | 27.5 | 311 | | 5,463 | 58 |
| 59 | LIGHTING FOR CORRIDORS - REALTY | 2003 | 1,410 | 51 | 27.5 | 51 | | 896 | 59 |
| 60 | KICKPLATES - REALTY | 2003 | 5,300 | 193 | 27.5 | 193 | | 3,389 | 60 |
| 61 | FREIGHT & SALES TAX ON ABOVE IMP. - REALTY | 2003 | 816 | 30 | 27.5 | 30 | | 526 | 61 |
| 62 | DOOR ALARM SYSTEM | 2004 | 3,076 | | 27.5 | 112 | 112 | 1,853 | 62 |
| 63 | NEW FLOORING | 2004 | 39,141 | | 27.5 | 1,423 | 1,423 | 23,539 | 63 |
| 64 | AIR CONDITIONING CHILLER UNIT | 2004 | 14,876 | | 27.5 | 541 | 541 | 8,949 | 64 |
| 65 | TILE FLOORING | 2004 | 4,031 | | 27.5 | 147 | 147 | 2,431 | 65 |
| 66 | FIRE SUPPRESSION SYSTEMS | 2004 | 5,001 | | 27.5 | 182 | 182 | 3,010 | 66 |
| 67 | SHOWER, BATH & TUB ROOMS AND KITCHEN | 2004 | 72,837 | | 27.5 | 2,649 | 2,649 | 43,819 | 67 |
| 68 | AIR CONDITIONING UNIT | 2004 | 5,484 | | 27.5 | 199 | 199 | 3,292 | 68 |
| 69 | POWER ROOF EXHAUST UNITS | 2005 | 3,972 | | 27.5 | 145 | 145 | 2,205 | 69 |
| 70 | TOTAL (lines 4 thru 69) | | \$ 13,756,015 | \$ 352,436 | | \$ 357,834 | \$ 5,398 | \$ 7,667,717 | 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:

1/1/2020

Ending:

12/31/2020

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

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
|----|--|------------------|---------------|---------------------------|---------------|----------------------------|-------------|--------------------------|----|
| | Improvement Type** | Year Constructed | Cost | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation | |
| 1 | Totals from Page 12A, Carried Forward | | \$ 13,756,015 | \$ 352,436 | | \$ 357,834 | \$ 5,398 | \$ 7,667,717 | 1 |
| 2 | RECLAIM PUMPS | 2005 | 1,770 | | 27.5 | 64 | 64 | 974 | 2 |
| 3 | POWER ROOF EXHAUST FANS | 2005 | 3,545 | | 27.5 | 129 | 129 | 1,962 | 3 |
| 4 | GREASE BASIN | 2005 | 11,800 | | 27.5 | 429 | 429 | 6,524 | 4 |
| 5 | CUBICAL CURTAINS | 2005 | 3,784 | | 5 | | | 3,784 | 5 |
| 6 | WALL MOUNTED WATER COOLER | 2006 | 1,808 | | 27.5 | 66 | 66 | 948 | 6 |
| 7 | FIRE SUPPRESSION SYSTEM | 2006 | 5,200 | | 27.5 | 189 | 189 | 2,718 | 7 |
| 8 | DOORS | 2006 | 2,150 | | 27.5 | 78 | 78 | 1,167 | 8 |
| 9 | CARPETING | 2006 | 2,690 | | 5 | | | 2,690 | 9 |
| 10 | ROOF REPAIR - REALTY | 2007 | 4,900 | 178 | 27.5 | 178 | | 2,321 | 10 |
| 11 | BUILDING IMPROVEMENT- REALTY | 2006 | 41,151 | 1,496 | 27.5 | 1,496 | | 21,443 | 11 |
| 12 | BUILDING IMPROVEMENT | 2007 | (41,151) | | 27.5 | | | (17,890) | 12 |
| 13 | BOILER- REALTY | 2008 | 24,300 | 884 | 27.5 | 884 | | 11,492 | 13 |
| 14 | SPRINKLERS- REALTY | 2008 | 12,879 | 468 | 27.5 | 468 | | 5,889 | 14 |
| 15 | ROOF TOP VENTILATOR | 2010 | 5,345 | 194 | 27.5 | 194 | | 2,094 | 15 |
| 16 | NURSE CALL PANEL ANNUNCIATOR | 2010 | 2,354 | 86 | 27.5 | 86 | | 928 | 16 |
| 17 | FURNISH AND INSTALL DOORS-"B" FIRE LABEL | 2010 | 5,102 | 186 | 27.5 | 186 | | 1,976 | 17 |
| 18 | ROOFTOP CHILLER AND CRANKCASE HEATER | 2010 | 11,350 | 413 | 27.5 | 413 | | 4,388 | 18 |
| 19 | NURSE CALL PANEL ANNUNCIATOR | 2010 | 17,440 | 634 | 27.5 | 634 | | 6,753 | 19 |
| 20 | ROOFTOP EXHAUST | 2010 | 13,183 | 479 | 27.5 | 479 | | 5,010 | 20 |
| 21 | FIX ROOF TOPS | 2010 | 2,724 | 99 | 27.5 | 99 | | 1,027 | 21 |
| 22 | BOOSTER HEATER, UNITAIRE FAN COIL UNIT | 2010 | 4,530 | 165 | 27.5 | 165 | | 1,719 | 22 |
| 23 | DURO-LAST ROOF SYSTEM | 2010 | 90,500 | 3,291 | 27.5 | 3,291 | | 33,321 | 23 |
| 24 | REPLACEMENT OF THE BOILERS | 2010 | 19,310 | 702 | 27.5 | 702 | | 7,166 | 24 |
| 25 | INSTALL FIRE ALARM PANEL | 2010 | 7,746 | 282 | 27.5 | 282 | | 2,832 | 25 |
| 26 | | | | | | | | | 26 |
| 27 | FIRE DOOR | 2011 | 3,420 | 124 | 27.5 | 124 | | 1,152 | 27 |
| 28 | A/C REPAIR | 2011 | 6,603 | 240 | 27.5 | 240 | | 2,250 | 28 |
| 29 | WINDOWS & DOORS | 2011 | 4,050 | 147 | 27.5 | 147 | | 1,366 | 29 |
| 30 | FIRE WALLS,NURSES STATION -SINKS | 2011 | 8,330 | 303 | 27.5 | 303 | | 2,790 | 30 |
| 31 | CABINETS | 2011 | 12,089 | 440 | 27.5 | 440 | | 4,052 | 31 |
| 32 | AUDIO DEVICE | 2011 | 2,870 | 104 | 27.5 | 104 | | 1,036 | 32 |
| 33 | CANOPY F E MORAN | 2011 | 5,220 | 190 | 27.5 | 190 | | 1,892 | 33 |
| 34 | TOTAL (lines 1 thru 33) | | \$ 14,053,007 | \$ 363,541 | | \$ 369,894 | \$ 6,353 | \$ 7,793,491 | 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:

1/1/2020

Ending:

12/31/2020

XI. OWNERSHIP COSTS (continued)

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

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
|----|---|------------------|---------------|---------------------------|---------------|----------------------------|-------------|--------------------------|----|
| | Improvement Type** | Year Constructed | Cost | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation | |
| 1 | Totals from Page 12B, Carried Forward | | \$ 14,053,007 | \$ 363,541 | | \$ 369,894 | \$ 6,353 | \$ 7,793,491 | 1 |
| 2 | TUCKPOINTING-REALTY | 2011 | 15,900 | 578 | 27.5 | 578 | | 5,611 | 2 |
| 3 | HVAC WALL UNITS- REALTY | 2011 | 5,000 | 182 | 27.5 | 182 | | 1,782 | 3 |
| 4 | FLOOR REPLACEMENT- REALTY | 2011 | 24,000 | 873 | 27.5 | 873 | | 8,475 | 4 |
| 5 | BOILER- RALTY | 2011 | 21,555 | 784 | 27.5 | 784 | | 7,807 | 5 |
| 6 | CHILLER- REALTY | 2011 | 59,700 | 2,171 | 27.5 | 2,171 | | 21,077 | 6 |
| 7 | FOOD PROCESSOR- REALTY | 2011 | 1,080 | 39 | 27.5 | 39 | | 375 | 7 |
| 8 | 1ST FLOOR COLLING PIPE INSULATION- REALTY | 2012 | 8,740 | 318 | 27.5 | 318 | | 2,822 | 8 |
| 9 | SPRINKLER SYSTEM- REALTY | 2012 | 29,980 | 1,090 | 27.5 | 1,090 | | 9,220 | 9 |
| 10 | WINDOWS- REALTY | 2012 | 4,110 | 149 | 27.5 | 149 | | 1,248 | 10 |
| 11 | FIRE PANEL AND WIRING- REALTY | 2012 | 3,060 | 111 | 27.5 | 111 | | 920 | 11 |
| 12 | SIGN | 2013 | 4,575 | 101 | 7 | 653 | 552 | 4,185 | 12 |
| 13 | CUBICLE CURTAINS | 2013 | 3,480 | 79 | 7 | 497 | 418 | 3,077 | 13 |
| 14 | REMOVE AND DISPOSE OF SECTION OF WALL ACROSS | 2013 | 4,350 | 158 | 27.5 | 158 | | 1,179 | 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 | | 10,822 | 20 |
| 21 | STORY BUILDING, THE ANNEX | | | | | | | | 21 |
| 22 | REMOVE AND DISPOSE EXISTING DOOR AND PANEL TO | 2013 | 5,250 | 191 | 27.5 | 191 | | 1,424 | 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 | | 1,164 | 25 |
| 26 | SUPPLYING EAST ELEVATOR WITH ONE NEW 125 AMPERE | | | | | | | | 26 |
| 27 | THREE PHASE CIRCUIT BREAKER WITH SHUNT TRIP | | | | | | | | 27 |
| 28 | | | | | | | | | 28 |
| 29 | | | | | | | | | 29 |
| 30 | | | | | | | | | 30 |
| 31 | | | | | | | | | 31 |
| 32 | | | | | | | | | 32 |
| 33 | | | | | | | | | 33 |
| 34 | TOTAL (lines 1 thru 33) | | \$ 14,287,974 | \$ 371,972 | | \$ 379,295 | \$ 7,323 | \$ 7,874,679 | 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:

1/1/2020

Ending:

12/31/2020

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

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
|----|--|------------------|---------------|---------------------------|---------------|----------------------------|-------------|--------------------------|----|
| | Improvement Type** | Year Constructed | Cost | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation | |
| 1 | Totals from Page 12C, Carried Forward | | \$ 14,287,974 | \$ 371,972 | | \$ 379,295 | \$ 7,323 | \$ 7,874,679 | 1 |
| 2 | 1ST FLOOR SHOWER ROOM MATERIALS FIXURES | 2013 | 5,972 | 217 | 27.5 | 217 | | 1,619 | 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 | | 4,355 | 16 |
| 17 | LIFE SAFETY/VENTILATION PROJECT | 2013 | 24,007 | 873 | 27.5 | 873 | | 6,511 | 17 |
| 18 | SMOKE DETECTORS | 2013 | 4,640 | 169 | 27.5 | 169 | | 1,260 | 18 |
| 19 | DRYWALL LAUNDRY ROOM | 2013 | 5,287 | 192 | 27.5 | 192 | | 1,432 | 19 |
| 20 | 100 WING CORRIDOR-REMOVE OLD CEILING TILES AND | 2014 | 37,576 | 1,366 | 27.5 | 1,366 | | 8,937 | 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 | | 7,490 | 22 |
| 23 | 100 WING CORRIDOR - REMOVE COVE BASE AND VCT | 2014 | 13,429 | 488 | 27.5 | 488 | | 3,192 | 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 | | 2,224 | 25 |
| 26 | AND MILLWORK | | | | | | | | 26 |
| 27 | 100 WING CORRIDOR - HANDRAIL GUARDS AND 2215 SF | 2014 | 9,190 | 334 | 27.5 | 334 | | 2,185 | 27 |
| 28 | OF VCT CORK BOARD | | | | | | | | 28 |
| 29 | 100 WING CORRIDOR - VCT AND PVT BORDER | 2014 | 3,694 | 134 | 27.5 | 134 | | 877 | 29 |
| 30 | 100 WING CORRIDOR - PAINT DOORS & KICK PLATES | 2014 | 4,179 | 152 | 27.5 | 152 | | 994 | 30 |
| 31 | 1ST FLOOR NURSE STATION - DEMO OLD AND RELOCATI | 2014 | 5,108 | 186 | 27.5 | 186 | | 1,217 | 31 |
| 32 | PLUMBING | | | | | | | | 32 |
| 33 | | | | | | | | | 33 |
| 34 | TOTAL (lines 1 thru 33) | | \$ 14,457,930 | \$ 378,152 | | \$ 385,475 | \$ 7,323 | \$ 7,916,972 | 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:

1/1/2020

Ending:

12/31/2020

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

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
|----|---|------------------|---------------|---------------------------|---------------|----------------------------|-------------|--------------------------|----|
| | Improvement Type** | Year Constructed | Cost | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation | |
| 1 | Totals from Page 12D, Carried Forward | | \$ 14,457,930 | \$ 378,152 | | \$ 385,475 | \$ 7,323 | \$ 7,916,972 | 1 |
| 2 | 1ST FLOOR NURSE STATION - CUSTOM LARGE NURSE | 2014 | 14,106 | 513 | 27.5 | 513 | | 3,356 | 2 |
| 3 | STATION WITH SOLID SURFACE | | | | | | | | 3 |
| 4 | THERAPY ROOM - DOORS | 2014 | 5,975 | 217 | 27.5 | 217 | | 1,420 | 4 |
| 5 | THERAPY ROOM - REMOVE EXISTING CEILING TILES | 2014 | 9,875 | 359 | 27.5 | 359 | | 2,348 | 5 |
| 6 | AND INSTALL NEW ACOUSTICAL CEILING SYSTEM | 2014 | 13,073 | 475 | 27.5 | 475 | | 3,107 | 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 | | 1,851 | 11 |
| 12 | CONFERENCE ROOM - NEW CAPET TILE, COVE BASE, AN | 2014 | 5,483 | 199 | 27.5 | 199 | | 1,302 | 12 |
| 13 | CORNER GUARDS | | | | | | | | 13 |
| 14 | CONFERENCE ROOM - BATHROOM | 2014 | 2,770 | 101 | 27.5 | 101 | | 661 | 14 |
| 15 | GUEST BATHROOM - REMOVE OLD PLUMBING FIXTURES | 2014 | 11,071 | 403 | 27.5 | 403 | | 2,636 | 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 | | 1,420 | 17 |
| 18 | 1ST FLOOR - SIGNAGE RESIDENT ROOMS AND COMMON | 2014 | 2,670 | 97 | 27.5 | 97 | | 635 | 18 |
| 19 | AREAS,CORNER GUARDS | | | | | | | | 19 |
| 20 | 1ST FLOOR RESIDENT ROOMS- OVERBED LIGHTS | 2014 | 10,697 | 389 | 27.5 | 389 | | 2,545 | 20 |
| 21 | 1ST FLOOR RESIDENT ROOMS- UPHOLSTERED CORNICE | 2014 | 12,127 | 441 | 27.5 | 441 | | 2,885 | 21 |
| 22 | WITH OPERATIONAL PANELS | | | | | | | | 22 |
| 23 | VESTIBULE,LOBBY ADMIN OFFICE,THERAPY ROOM,NUR | 2014 | 36,871 | 1,341 | 27.5 | 1,341 | | 8,772 | 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 | | 1,962 | 26 |
| 27 | 100 WING - CHILL WATER PIPE | 2014 | 8,472 | 308 | 27.5 | 308 | | 2,015 | 27 |
| 28 | CORRIDOR AND KITCHEN - REPLACE 2' GALVANIZED PII | 2014 | 10,264 | 373 | 27.5 | 373 | | 2,440 | 28 |
| 29 | AND PAINT CEILING | | | | | | | | 29 |
| 30 | ADMINISTRATOR OFFICE - REMOVE OLD DROP CEILING | 2014 | 10,258 | 373 | 27.5 | 373 | | 2,440 | 30 |
| 31 | AND LIGHTS AND INSTALL NEW ONE | | | | | | | | 31 |
| 32 | 1ST FLOOR NURSE STATION - CUSTOM NURSES STATION | 2014 | 7,979 | 290 | 27.5 | 290 | | 1,897 | 32 |
| 33 | ADMINISTRATOR OFFICE - CARPET AND NEW BATHROO | 2014 | 6,316 | 230 | 27.5 | 230 | | 1,504 | 33 |
| 34 | TOTAL (lines 1 thru 33) | | \$ 14,647,941 | \$ 385,061 | | \$ 392,384 | \$ 7,323 | \$ 7,962,168 | 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:

1/1/2020

Ending:

12/31/2020

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 | 10 |
|----|--|------------------|---------------|---------------------------|---------------|----------------------------|-------------|--------------------------|----|
| | Improvement Type** | Year Constructed | Cost | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation | |
| 1 | Totals from Page 12E, Carried Forward | | \$ 14,647,941 | \$ 385,061 | | \$ 392,384 | \$ 7,323 | \$ 7,962,168 | 1 |
| 2 | BOOKKEEPING OFFICE - INSTALL NEW 2 CIRCUIT MINI | 2014 | 9,875 | 359 | 27.5 | 359 | | 2,348 | 2 |
| 3 | SPLIT SYSTEM | | | | | | | | 3 |
| 4 | VESTIBULE - REMO EXISTING STORE FRONT AND INSTAI | 2014 | 24,659 | 897 | 27.5 | 897 | | 5,868 | 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 | | 2,107 | 6 |
| 7 | INSTALL NEW CERAMIC TILE,CARPET AND MILLWORK | | | | | | | | 7 |
| 8 | LOBBY FRAME WALL WITH DOOR OPENING | 2014 | 12,761 | 464 | 27.5 | 464 | | 3,035 | 8 |
| 9 | LOBBY - REMOVE CEILING TILES AND INSTALL NEW | 2014 | 5,031 | 183 | 27.5 | 183 | | 1,197 | 9 |
| 10 | ACOUSTICAL TILES | | | | | | | | 10 |
| 11 | LOBBY - REMOVE WALL AND INSTALL NEW BETWEEN | 2014 | 15,230 | 554 | 27.5 | 554 | | 3,624 | 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 | | 1,864 | 14 |
| 15 | | | | | | | | | 15 |
| 16 | LIFE SAFETY WORK | 2014 | 11,722 | 426 | 27.5 | 426 | | 2,680 | 16 |
| 17 | BOILER WORK- HOT WATER SUPPLY PUMP | 2014 | 11,935 | 434 | 27.5 | 434 | | 2,731 | 17 |
| 18 | REPLACE WATER HEATER | 2014 | 5,500 | 200 | 27.5 | 200 | | 1,258 | 18 |
| 19 | REPLACE DAMPERS FOR THE GENERATOR | 2014 | 5,485 | 199 | 27.5 | 199 | | 1,252 | 19 |
| 20 | DOOR AND FIRE ALARM | 2014 | 8,350 | 304 | 27.5 | 304 | | 1,913 | 20 |
| 21 | DOOR PACKAGE | 2014 | 6,800 | 247 | 27.5 | 247 | | 1,554 | 21 |
| 22 | INSTALL DELAYED EGRESS MAGNET LOCK | 2014 | 6,042 | 220 | 27.5 | 220 | | 1,384 | 22 |
| 23 | INSTALL TEN NEW COMBINATION CHILLED/HOT WATER | 2014 | 22,000 | 800 | 27.5 | 800 | | 5,033 | 23 |
| 24 | COMPLETE CONVECTORS | | | | | | | | 24 |
| 25 | LAUNDRY ROOM DOORS | 2014 | 5,800 | 211 | 27.5 | 211 | | 1,328 | 25 |
| 26 | ADD ON ROOM CONVECTORS REPLACEMENT | 2014 | 22,000 | 800 | 27.5 | 800 | | 5,033 | 26 |
| 27 | ADD ON ROOM CONVECTORS REPLACEMENT | 2014 | 9,900 | 360 | 27.5 | 360 | | 2,265 | 27 |
| 28 | RELOCATE FIRELITE ALARM ANNUNCIATOR CONTROL | 2014 | 2,073 | 75 | 27.5 | 75 | | 472 | 28 |
| 29 | PANEL | | | | | | | | 29 |
| 30 | FIRE ALARM PANEL | 2014 | 11,300 | 411 | 27.5 | 411 | | 2,586 | 30 |
| 31 | INSTALL 5 NEW 90 MINUTE FIRE RATED DOOR SLABS | 2014 | 4,858 | 177 | 27.5 | 177 | | 1,114 | 31 |
| 32 | WITH FIRE RATED WIRE GLASS WINDOWS | | | | | | | | 32 |
| 33 | | | | | | | | | 33 |
| 34 | TOTAL (lines 1 thru 33) | | \$ 14,865,950 | \$ 392,989 | | \$ 400,312 | \$ 7,323 | \$ 8,012,814 | 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:

1/1/2020

Ending:

12/31/2020

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

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
|----|--|------------------|---------------|---------------------------|---------------|----------------------------|-------------|--------------------------|----|
| | Improvement Type** | Year Constructed | Cost | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation | |
| 1 | Totals from Page 12F, Carried Forward | | \$ 14,865,950 | \$ 392,989 | | \$ 400,312 | \$ 7,323 | \$ 8,012,814 | 1 |
| 2 | PARKING LOT | 2014 | 32,400 | 2,160 | 15 | 2,160 | | 14,040 | 2 |
| 3 | PARKING LOT | 2014 | 32,873 | 2,192 | 15 | 2,192 | | 14,248 | 3 |
| 4 | SIGN PYLON & LETTERING | 2014 | 2,985 | 199 | 15 | 199 | | 1,294 | 4 |
| 5 | WINDOW TREATMENTS - PANELS, CURTAINS | 2015 | 7,831 | 335 | 7 | 69 | (266) | 7,831 | 5 |
| 6 | LOGOS AND LETTERS | 2015 | 5,119 | 230 | 7 | 41 | (189) | 5,119 | 6 |
| 7 | INSTALLED NEW ROOFING SYSTEM | 2015 | 156,200 | 5,680 | 27.5 | 5,680 | | 30,057 | 7 |
| 8 | REPLACE THE SIDEWALKS ON EITHER SIDE OF CIRCLE DRIVE | 2016 | 25,600 | 1,707 | 27.5 | 1,707 | | 7,682 | 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 | | 4,560 | 13 |
| 14 | RESIDENT ROOMS-REPLACE ALL CEILING TILE IN 41 RESIDENT | 2016 | 18,450 | 671 | 27.5 | 671 | | 2,936 | 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 | | 1,671 | 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 | | 4,121 | 19 |
| 20 | RESIDENT BATHROOM FLOOR | | | | | | | | 20 |
| 21 | 2ND FLOOR PROJECT - PLUMBING, ELECTRICAL,DOOR SWIN | 2016 | 88,975 | 3,235 | 27.5 | 3,235 | | 13,884 | 21 |
| 22 | MOVING WATER ROOM,FRAMING TO MAKE NEW WATER | | | | | | | | 22 |
| 23 | ROOM, MADE THE NEW STORAGE CLOSET, FRAMING FOR | | | | | | | | 23 |
| 24 | THE NEW HVAC UNITS AND TO ALLOW FOR THE ELECTRICAL | | | | | | | | 24 |
| 25 | SUBPANEL INSTALLATION, ELECTRICAL WORK FOR SUBPANEL | | | | | | | | 25 |
| 26 | AND DEDICATED CIRCUITS, ADD UTILITY SINK AND HAND SINK | | | | | | | | 26 |
| 27 | CONNECTIONS AND SUPPLY,CEILING GRID WORK,FLOORING | | | | | | | | 27 |
| 28 | WINDOW REPLACEMENT,NEW HVAC CONVECTORS, PRIMING | | | | | | | | 28 |
| 29 | AND PAINTING,SUPPLY NEW LIGHT FIXTURES FOR CEILING | | | | | | | | 29 |
| 30 | LOW VOLTAGE WIRING FOR DIALYSIS TELEMETRY, SUPPLY | | | | | | | | 30 |
| 31 | AND INSTALL 2 EXIT SIGNS | | | | | | | | 31 |
| 32 | | | | | | | | | 32 |
| 33 | | | | | | | | | 33 |
| 34 | TOTAL (lines 1 thru 33) | | \$ 15,300,413 | \$ 411,726 | | \$ 418,594 | \$ 6,868 | \$ 8,120,257 | 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:

1/1/2020

Ending:

12/31/2020

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

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
|----|--|------------------|---------------|---------------------------|---------------|----------------------------|-------------|--------------------------|----|
| | Improvement Type** | Year Constructed | Cost | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation | |
| 1 | Totals from Page 12G, Carried Forward | | \$ 15,300,413 | \$ 411,726 | | \$ 418,594 | \$ 6,868 | \$ 8,120,257 | 1 |
| 2 | PLASTER & PAINT 12 PATIENT ROOM; INSTALLED CERAMIC | 2016 | 28,295 | 1,029 | 27.5 | 1,029 | | 4,330 | 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 | | 736 | 5 |
| 6 | INSTALLED 15 FIRE DAMPERS | 2016 | 12,960 | 471 | 27.5 | 471 | | 1,903 | 6 |
| 7 | RESIDENT ROOMS - PLASTER , PRIME & PAINT 12 ROOMS | 2016 | 21,025 | 765 | 27.5 | 765 | | 3,092 | 7 |
| 8 | REMODEL 7 BATHROOMS | | | | | | | | 8 |
| 9 | PLASTER, PRIME AND PAINT 17 ROOMS.REMODEL 10 | 2017 | 29,900 | 1,087 | 27.5 | 1,087 | | 3,759 | 9 |
| 10 | BATHROOM | | | | | | | | 10 |
| 11 | NEW CEILING TILE | 2017 | 12,700 | 462 | 27.5 | 462 | | 1,598 | 11 |
| 12 | REBUILD THE WALL BETWEEN THE ANNEX NURSES | 2017 | 2,780 | 101 | 27.5 | 101 | | 349 | 12 |
| 13 | ANNEX CORRIDORS: PLASTER AND PAINT WALLS | 2017 | 9,500 | 345 | 27.5 | 345 | | 1,193 | 13 |
| 14 | INSTALL NEW COVE BASE | | | | | | | | 14 |
| 15 | REMOVE EXISTING LIGHT POLES AND FIXTURES THAT A | 2017 | 4,350 | 158 | 27.5 | 158 | | 547 | 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 | | 1,885 | 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 | | 2,729 | 25 |
| 26 | 1 SET OF DOUBLE STEEL DOORS TO THE DINING ROOM | 2017 | 4,640 | 169 | 27.5 | 169 | | 584 | 26 |
| 27 | FIRE DAMPERS WITH 1.5 HOUR FIRE RATING IN KITCHEN | 2018 | 11,360 | 413 | 27.5 | 413 | | 1,187 | 27 |
| 28 | 2ND FLOOR NURSES STATION | 2018 | 6,260 | 228 | 27.5 | 228 | | 523 | 28 |
| 29 | FIRECODE CEILING TILES | 2018 | 38,022 | 1,383 | 27.5 | 1,383 | | 2,939 | 29 |
| 30 | | | | | | | | | 30 |
| 31 | | | | | | | | | 31 |
| 32 | | | | | | | | | 32 |
| 33 | | | | | | | | | 33 |
| 34 | TOTAL (lines 1 thru 33) | | \$ 15,523,873 | \$ 419,853 | | \$ 426,721 | \$ 6,868 | \$ 8,147,611 | 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:

1/1/2020

Ending:

12/31/2020

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 12H, Carried Forward | | \$ 15,523,873 | \$ 419,853 | | \$ 426,721 | \$ 6,868 | \$ 8,147,611 | 1 |
| 2 | CHANGE OUTLETS FOR HOSPITAL GRADE, CHANGE DUP | 2019 | 66,965 | 2,435 | 27.5 | 2,435 | | 3,957 | 2 |
| 3 | OUTLETS BETWEEN BED FOR QUAD OUTLETS AT EACH BED | | | | | | | | 3 |
| 4 | INSTALL WINDOW TREATMENTS | 2019 | 27,933 | 5,587 | 5 | 5,587 | | 8,381 | 4 |
| 5 | REPLACE BOILER | 2019 | 8,845 | 322 | 27.5 | 322 | | 335 | 5 |
| 6 | | | | | | | | | 6 |
| 7 | | | | | | | | | 7 |
| 8 | | | | | | | | | 8 |
| 9 | | | | | | | | | 9 |
| 10 | | | | | | | | | 10 |
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| 18 | | | | | | | | | 18 |
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| 21 | | | | | | | | | 21 |
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| 23 | | | | | | | | | 23 |
| 24 | | | | | | | | | 24 |
| 25 | | | | | | | | | 25 |
| 26 | | | | | | | | | 26 |
| 27 | | | | | | | | | 27 |
| 28 | | | | | | | | | 28 |
| 29 | | | | | | | | | 29 |
| 30 | | | | | | | | | 30 |
| 31 | | | | | | | | | 31 |
| 32 | | | | | | | | | 32 |
| 33 | | | | | | | | | 33 |
| 34 | TOTAL (lines 1 thru 33) | | \$ 15,627,616 | \$ 428,197 | | \$ 435,065 | \$ 6,868 | \$ 8,160,284 | 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:

1/1/2020

Ending:

12/31/2020

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 | \$ 496,588 | \$ 8,758 | \$ 57,642 | \$ 48,884 | | \$ 216,934 | 71 |
| 72 | Current Year Purchases | 456,029 | 456,029 | 45,603 | (410,426) | | 45,603 | 72 |
| 73 | Fully Depreciated Assets | 24,505 | | | | | 24,505 | 73 |
| 74 | RELATED PARTY | | 4,673 | 4,673 | | | | 74 |
| 75 | TOTALS | \$ 977,122 | \$ 469,460 | \$ 107,918 | \$ (361,542) | | \$ 287,042 | 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) | \$ 18,104,738 | 81 |
| 82 | Current Book Depreciation | (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable) | \$ 897,657 | 82 |
| 83 | Straight Line Depreciation | (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable) | \$ 542,983 | 83** |
| 84 | Adjustments | (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable) | \$ (354,674) | 84 |
| 85 | Accumulated Depreciation | (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable) | \$ 8,447,326 | 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: **1/1/2020**

Ending: **12/31/2020**

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 |

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. | _____ | \$ _____ |

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: \$ **25,777**

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 | | | \$ | \$ | 17 |
| 18 | SEE ATTACHED SCHEDULE | | | 44,666 | 18 |
| 19 | | | | | 19 |
| 20 | | | | | 20 |
| 21 | TOTAL | | \$ | \$ 44,666 | 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><u>THE FACILITY HIRES ONLY CERTIFIED NURSES AIDES</u></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 | | | Total |
|----|--|-----------|-----------|----------|-------|
| | | 1 | 2 | 3 | |
| | | Drop-outs | Completed | Contract | |
| 1 | Community College Tuition | \$ | \$ | \$ | \$ |
| 2 | Books and Supplies | | | | |
| 3 | Classroom Wages (a) | | | | |
| 4 | Clinical Wages (b) | | | | |
| 5 | In-House Trainer Wages (c) | | | | |
| 6 | Transportation | | | | |
| 7 | Contractual Payments | | | | |
| 8 | CNA Competency Tests | | | | |
| 9 | TOTALS | \$ | \$ | \$ | \$ |
| 10 | SUM OF line 9, col. 1 and 2 (e) | \$ | | | |

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

| | Service | 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 | \$ | | \$ 217,424 | \$ | | \$ 217,424 | 1 |
| 2 | Licensed Speech and Language Development Therapist | 39-3 | hrs | | | 96,871 | | | 96,871 | 2 |
| 3 | Licensed Recreational Therapist | | hrs | | | | | | | 3 |
| 4 | Licensed Physical Therapist | 39-3 | hrs | | | 245,169 | | | 245,169 | 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 | | | | 94,281 | | 94,281 | 9 |
| 10 | Psychological Services (Evaluation and Diagnosis/ Behavior Modification) | | hrs | | | | | | | 10 |
| 11 | Academic Education | | hrs | | | | | | | 11 |
| 12 | Other (specify): DIALYSIS | 39-3 | | | | 83,097 | | | 83,097 | 12 |
| 13 | MED.SUPPLIES/LAB/RADIOLOGY Other (specify): RENTALS, I.V.THER. | 39-2 39-2 | | | | | 35,663 13,753 | | 35,663 13,753 | 13 |
| 14 | TOTAL | | | \$ | | \$ 642,561 | \$ 143,697 | | \$ 786,258 | 14 |

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

Facility Name & ID Number BRIA OF RIVER OAKS

0052043

Report Period Beginning: 1/1/2020

Ending:

12/31/2020

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2020

(last day of reporting year)

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

| | | 1 | 2 | |
|----|---|--------------|----------------------|----|
| | | Operating | After Consolidation* | |
| | A. Current Assets | | | |
| 1 | Cash on Hand and in Banks | \$ 3,764,931 | \$ 4,178,100 | 1 |
| 2 | Cash-Patient Deposits | | | 2 |
| 3 | Accounts & Short-Term Notes Receivable-Patients (less allowance 615,000) | 1,097,062 | 1,097,062 | 3 |
| 4 | Supply Inventory (priced at) | | | 4 |
| 5 | Short-Term Investments | | | 5 |
| 6 | Prepaid Insurance | 765,863 | 834,062 | 6 |
| 7 | Other Prepaid Expenses | 17,062 | 18,353 | 7 |
| 8 | Accounts Receivable (owners or related parties) | 1,881,953 | 1,767,424 | 8 |
| 9 | Other(specify): ESCROWS | | 954,510 | 9 |
| 10 | TOTAL Current Assets (sum of lines 1 thru 9) | \$ 7,526,871 | \$ 8,849,511 | 10 |
| | B. Long-Term Assets | | | |
| 11 | Long-Term Notes Receivable | | | 11 |
| 12 | Long-Term Investments | | | 12 |
| 13 | Land | | 1,500,000 | 13 |
| 14 | Buildings, at Historical Cost | | 12,649,700 | 14 |
| 15 | Leasehold Improvements, at Historical Cost | | 2,667,568 | 15 |
| 16 | Equipment, at Historical Cost | 998,127 | 1,146,842 | 16 |
| 17 | Accumulated Depreciation (book methods) | (983,977) | (9,487,922) | 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): LOAN/CLOSING COSTS | | 154,350 | 23 |
| 24 | TOTAL Long-Term Assets (sum of lines 11 thru 23) | \$ 14,150 | \$ 8,630,538 | 24 |
| 25 | TOTAL ASSETS (sum of lines 10 and 24) | \$ 7,541,021 | \$ 17,480,049 | 25 |

| | | 1 | 2 | |
|----|--|--------------|----------------------|----|
| | | Operating | After Consolidation* | |
| | C. Current Liabilities | | | |
| 26 | Accounts Payable | \$ 1,460,715 | \$ 1,468,715 | 26 |
| 27 | Officer's Accounts Payable | | | 27 |
| 28 | Accounts Payable-Patient Deposits | | | 28 |
| 29 | Short-Term Notes Payable | | 517,280 | 29 |
| 30 | Accrued Salaries Payable | 439,883 | 439,883 | 30 |
| 31 | Accrued Taxes Payable (excluding real estate taxes) | 13,698 | 13,698 | 31 |
| 32 | Accrued Real Estate Taxes(Sch.IX-B) | | 1,356,645 | 32 |
| 33 | Accrued Interest Payable | | 29,475 | 33 |
| 34 | Deferred Compensation | | | 34 |
| 35 | Federal and State Income Taxes | | | 35 |
| | Other Current Liabilities(specify): | | | |
| 36 | PA LOAN | 632,000 | 632,000 | 36 |
| 37 | NOTE PAYABLE - PPP | 1,503,480 | 1,503,480 | 37 |
| 38 | TOTAL Current Liabilities (sum of lines 26 thru 37) | \$ 4,049,776 | \$ 5,961,176 | 38 |
| | D. Long-Term Liabilities | | | |
| 39 | Long-Term Notes Payable | 207,780 | 207,780 | 39 |
| 40 | Mortgage Payable | | 10,711,342 | 40 |
| 41 | Bonds Payable | | | 41 |
| 42 | Deferred Compensation | | | 42 |
| | Other Long-Term Liabilities(specify): | | | |
| 43 | PURCHASE OPTION | | 772,500 | 43 |
| 44 | | | | 44 |
| 45 | TOTAL Long-Term Liabilities (sum of lines 39 thru 44) | \$ 207,780 | \$ 11,691,622 | 45 |
| 46 | TOTAL LIABILITIES (sum of lines 38 and 45) | \$ 4,257,556 | \$ 17,652,798 | 46 |
| 47 | TOTAL EQUITY(page 18, line 24) | \$ 3,283,465 | \$ (172,749) | 47 |
| 48 | TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47) | \$ 7,541,021 | \$ 17,480,049 | 48 |

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

| | | 1 Total | |
|-----------|---|---------------------|-------------|
| 1 | Balance at Beginning of Year, as Previously Reported | \$ 1,591,456 | 1 |
| 2 | Restatements (describe): | | 2 |
| 3 | | | 3 |
| 4 | | | 4 |
| 5 | | | 5 |
| 6 | Balance at Beginning of Year, as Restated (sum of lines 1-5) | \$ 1,591,456 | 6 |
| | A. Additions (deductions): | | |
| 7 | NET Income (Loss) (from page 19, line 43) | 1,772,009 | 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 | (80,000) | 13 |
| 14 | Donated Property, Plant, and Equipment | | 14 |
| 15 | Other (describe) | | 15 |
| 16 | Other (describe) | | 16 |
| 17 | TOTAL Additions (deductions) (sum of lines 7-16) | \$ 1,692,009 | 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) | \$ 3,283,465 | 24 * |

* This must agree with page 17, line 47.

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

0052043

Report Period Beginning: **1/1/2020**

Ending: **12/31/2020**

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

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

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

1

| I. Revenue | | Amount | |
|--|---|---------------|-----|
| A. Inpatient Care | | | |
| 1 | Gross Revenue -- All Levels of Care | \$ 19,452,877 | 1 |
| 2 | Discounts and Allowances for all Levels | () | 2 |
| 3 | SUBTOTAL Inpatient Care (line 1 minus line 2) | \$ 19,452,877 | 3 |
| B. Ancillary Revenue | | | |
| 4 | Day Care | | 4 |
| 5 | Other Care for Outpatients | | 5 |
| 6 | Therapy | | 6 |
| 7 | Oxygen | | 7 |
| 8 | SUBTOTAL Ancillary Revenue (lines 4 thru 7) | \$ | 8 |
| C. Other Operating Revenue | | | |
| 9 | Payments for Education | | 9 |
| 10 | Other Government Grants | | 10 |
| 11 | CNA Training Reimbursements | | 11 |
| 12 | Gift and Coffee Shop | | 12 |
| 13 | Barber and Beauty Care | | 13 |
| 14 | Non-Patient Meals | | 14 |
| 15 | Telephone, Television and Radio | | 15 |
| 16 | Rental of Facility Space | | 16 |
| 17 | Sale of Drugs | | 17 |
| 18 | Sale of Supplies to Non-Patients | | 18 |
| 19 | Laboratory | | 19 |
| 20 | Radiology and X-Ray | | 20 |
| 21 | Other Medical Services | | 21 |
| 22 | Laundry | | 22 |
| 23 | SUBTOTAL Other Operating Revenue (lines 9 thru 22) | \$ | 23 |
| D. Non-Operating Revenue | | | |
| 24 | Contributions | | 24 |
| 25 | Interest and Other Investment Income*** | 16,609 | 25 |
| 26 | SUBTOTAL Non-Operating Revenue (lines 24 and 25) | \$ 16,609 | 26 |
| E. Other Revenue (specify):**** | | | |
| 27 | Settlement Income (Insurance, Legal, Etc.) | | 27 |
| 28 | STIMULUS PAYMENT | 4,323,543 | 28 |
| 28a | | | 28a |
| 29 | SUBTOTAL Other Revenue (lines 27, 28 and 28a) | \$ 4,323,543 | 29 |
| 30 | TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29) | \$ 23,793,029 | 30 |

2

| II. Expenses | | Amount | |
|-------------------------------------|--|---------------|----|
| A. Operating Expenses | | | |
| 31 | General Services | 3,464,597 | 31 |
| 32 | Health Care | 8,394,068 | 32 |
| 33 | General Administration | 4,995,652 | 33 |
| B. Capital Expense | | | |
| 34 | Ownership | 3,715,073 | 34 |
| C. Ancillary Expense | | | |
| 35 | Special Cost Centers | 786,258 | 35 |
| 36 | Provider Participation Fee | 665,372 | 36 |
| D. Other Expenses (specify): | | | |
| 37 | | | 37 |
| 38 | | | 38 |
| 39 | | | 39 |
| 40 | TOTAL EXPENSES (sum of lines 31 thru 39)* | \$ 22,021,020 | 40 |
| 41 | Income before Income Taxes (line 30 minus line 40)** | 1,772,009 | 41 |
| 42 | Income Taxes | | 42 |
| 43 | NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42) | \$ 1,772,009 | 43 |

| III. Net Inpatient Revenue detailed by Payer Source | | | |
|---|---|---------------|----|
| 44 | Medicaid - Net Inpatient Revenue | \$ 15,289,903 | 44 |
| 45 | Private Pay - Net Inpatient Revenue | 27,757 | 45 |
| 46 | Medicare - Net Inpatient Revenue | 3,624,216 | 46 |
| 47 | Other-(specify) HOSPICE/INSURANCE/ETC | 207,586 | 47 |
| 48 | Other-(specify) MANAGED CARE | 303,415 | 48 |
| 49 | TOTAL Inpatient Care Revenue (This total must agree to Line 3) | \$ 19,452,877 | 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: **1/1/2020**

Ending:

12/31/2020

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 | 2,172 | 2,482 | \$ 140,800 | \$ 56.73 | 1 |
| 2 | Assistant Director of Nursing | 1,763 | 2,121 | 88,664 | 41.80 | 2 |
| 3 | Registered Nurses | 22,333 | 24,421 | 941,427 | 38.55 | 3 |
| 4 | Licensed Practical Nurses | 58,234 | 66,124 | 2,125,855 | 32.15 | 4 |
| 5 | CNAs & Orderlies | 158,107 | 169,796 | 2,939,855 | 17.31 | 5 |
| 6 | CNA Trainees | | | | | 6 |
| 7 | Licensed Therapist | | | | | 7 |
| 8 | Rehab/Therapy Aides | 10,437 | 10,874 | 364,481 | 33.52 | 8 |
| 9 | Activity Director | | | | | 9 |
| 10 | Activity Assistants | 15,033 | 16,050 | 246,522 | 15.36 | 10 |
| 11 | Social Service Workers | 18,067 | 19,072 | 363,822 | 19.08 | 11 |
| 12 | Dietician | | | | | 12 |
| 13 | Food Service Supervisor | | | | | 13 |
| 14 | Head Cook | | | | | 14 |
| 15 | Cook Helpers/Assistants | 15,054 | 15,709 | 274,210 | 17.46 | 15 |
| 16 | Dishwashers | | | | | 16 |
| 17 | Maintenance Workers | 5,726 | 6,542 | 101,797 | 15.56 | 17 |
| 18 | Housekeepers | 12,950 | 13,778 | 242,430 | 17.60 | 18 |
| 19 | Laundry | 4,087 | 4,273 | 76,894 | 18.00 | 19 |
| 20 | Administrator | 4,104 | 4,352 | 302,332 | 69.47 | 20 |
| 21 | Assistant Administrator | | | | | 21 |
| 22 | Other Administrative | | | | | 22 |
| 23 | Office Manager | | | | | 23 |
| 24 | Clerical | 12,450 | 13,312 | 345,924 | 25.99 | 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 | 567 | 612 | 6,963 | 11.38 | 31 |
| 32 | Other Health C: Care Plan Coord | 10,145 | 11,479 | 411,610 | 35.86 | 32 |
| 33 | Other(specify) Security | 25,714 | 27,951 | 444,107 | 15.89 | 33 |
| 34 | TOTAL (lines 1 - 33) | 376,943 | 408,948 | \$ 9,417,693 * | \$ 23.03 | 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 | 22,813 | 9-3 | 36 |
| 37 | Medical Records Consultant | N | 0 | 10-3 | 37 |
| 38 | Nurse Consultant | T | 16,090 | 10-3 | 38 |
| 39 | Pharmacist Consultant | H | 18,772 | 10-3 | 39 |
| 40 | Physical Therapy Consultant | L | 24,980 | 10a-3 | 40 |
| 41 | Occupational Therapy Consultant | Y | 14,690 | 10a-3 | 41 |
| 42 | Respiratory Therapy Consultant | | 5,203 | 10a-3 | 42 |
| 43 | Speech Therapy Consultant | F | 10,399 | 10a-3 | 43 |
| 44 | Activity Consultant | E | 0 | 11-3 | 44 |
| 45 | Social Service Consultant | E | 0 | 12-3 | 45 |
| 46 | Other(specify) | S | | | 46 |
| 47 | | | | | 47 |
| 48 | | | | | 48 |
| 49 | TOTAL (lines 35 - 48) | | \$ 112,947 | | 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 | 15 | 356 | 10-3 | 52 |
| 53 | TOTAL (lines 50 - 52) | 15 | \$ 356 | | 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 | 0 | \$ 171,349 | Workers' Compensation Insurance | \$ 214,760 | IDPH License Fee | \$ 1,990 | | |
| FRED BERKOVITS | ADMINISTRATOR | 23.75 | 130,983 | Unemployment Compensation Insurance | 42,741 | Advertising: Employee Recruitment | 39,161 | | |
| | | | | FICA Taxes | 711,910 | Health Care Worker Background Check | 1,360 | | |
| | | | | Employee Health Insurance | 336,830 | (Indicate # of checks performed <u>136</u>) | | | |
| | | | | Employee Meals | 4,429 | Patient Background Checks | 203 | | |
| | | | | Illinois Municipal Retirement Fund (IMRF)* | | TRUST/FRANCHISE/CONTRIB/ETC | 24,215 | | |
| | | | | EMPLOYEE BENEFITS - OTHER | 25,802 | MARKETING/ADV/PROMO | 3,698 | | |
| | | | | EMPLOYEE PHYSICAL EXAMS | 0 | LICENSES/DUES/SUBSCRIPTIONS | 35,881 | | |
| | | | | PENSION/PROFIT SHARING PLANS | 0 | MGMT CO ALLOC | 9,434 | | |
| | | | | INSURANCE - EXECUTIVE LIFE | 0 | TRUST/FRANCHISE/CONTRIB/ETC | (24,215) | | |
| | | | | | | Less: Public Relations Expense | (0) | | |
| | | | | | | Non-allowable advertising | (3,698) | | |
| | | | | | | Yellow page advertising | (0) | | |
| | | | | | | | | | |
| TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.) | | | \$ 302,332 | TOTAL (agree to Schedule V, line 22, col.8) | | \$ 1,336,472 | TOTAL (agree to Sch. V, line 20, col. 8) | | \$ 90,101 |
| B. Administrative - Other | | | Amount | 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 MANAGEMENT FEES | | | \$ 960,000 | | | | Out-of-State Travel | \$ | |
| | | | | | | | | | |
| | | | | | | | In-State Travel | 0 | |
| | | | | | | | | | |
| TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement) | | | \$ 960,000 | | | | MGMT CO ALLOC | 5,227 | |
| C. Professional Services | | | Amount | TOTAL | | | Seminar Expense | | |
| Vendor/Payee | Type | | Amount | | | | | | |
| ALPHA DATA | DATA PROCESSING | | \$ 120 | | | | 0 | | |
| PARAGON | DATA PROCESSING | | 11,927 | | | | | | |
| NATIONAL DATA CORPOR. | DATA PROCESSING | | 5,708 | | | | | | |
| RICHARD PEELO & ASSOC | MEDICARE CONSULTANT | | 4,500 | | | | | | |
| KBKB LTD | ACCOUNTING | | 18,000 | | | | | | |
| PERSONNEL PLANNERS | EMPLOYMENT TAX CONS | | 6,668 | | | | | | |
| RESOLUTE HEALTHCARE | LTC MEDICAID PRPCESS | | 1,800 | | | | | | |
| MTS CONSULTING LLC | SALES TAX CONSULTANT | | 7,915 | | | | | | |
| BRIA HEALTH SERVICES | BOOKKEEPING/ADMIN | | 2,000 | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| SEE LEGAL SCHEDULE ATTACHED | | | 209,686 | | | | Entertainment Expense () | | |
| TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions) | | | \$ 268,324 | | | | TOTAL (agree to Sch. V, line 24, col. 8) | | \$ 5,227 |

* Attach copy of IMRF notifications

**See instructions.

**BRIA OF RIVER OAKS
LEGAL EXPENSES
12/31/2020**

| INVOICE DATE | FIRM NAME | DESCRIPTION OF SERVICE | AMOUNT |
|-------------------------|---|---|-------------------|
| 5/1/2020 | LANER MUCHIN, LTD. | COVID-19 AND FFCRA ISSUES | 468.75 |
| 12/11/2020 | JACKSON LEWIS P.C. | FLAT FEE - SENSITIVITY TRAINING | 1,000.00 |
| 1/20/2020 | MCCABE KIRSHNER P.C. | ILEFILE | 476.90 |
| 1/31/2020 | MCCABE KIRSHNER P.C. | PL/GL LITIGATION | 2,300.00 |
| 2/28/2020 | MCCABE KIRSHNER P.C. | PL/GL LITIGATION | 4,000.00 |
| 2/28/2020 | MCCABE KIRSHNER P.C. | PL/GL LITIGATION | 2,300.00 |
| 3/9/2020 | MCCABE KIRSHNER P.C. | MEDIATION EXPENSE | 845.34 |
| 3/13/2020 | MCCABE KIRSHNER P.C. | ILEFILE | 476.90 |
| 3/31/2020 | MCCABE KIRSHNER P.C. | PL/GL LITIGATION | 4,000.00 |
| 3/31/2020 | MCCABE KIRSHNER P.C. | PL/GL LITIGATION | 2,300.00 |
| 4/30/2020 | MCCABE KIRSHNER P.C. | PL/GL LITIGATION | 4,000.00 |
| 4/30/2020 | MCCABE KIRSHNER P.C. | PL/GL LITIGATION | 2,300.00 |
| 5/31/2020 | MCCABE KIRSHNER P.C. | PL/GL LITIGATION | 2,300.00 |
| 6/30/2020 | MCCABE KIRSHNER P.C. | PL/GL LITIGATION | 2,300.00 |
| 8/26/2020 | MCCABE KIRSHNER P.C. | ILEFILE | 476.90 |
| 8/26/2020 | MCCABE KIRSHNER P.C. | ILEFILE | 258.25 |
| 8/31/2020 | MCCABE KIRSHNER P.C. | PL/GL LITIGATION | 4,000.00 |
| 9/30/2020 | MCCABE KIRSHNER P.C. | PL/GL LITIGATION | 4,000.00 |
| 12/17/2020 | MCCABE KIRSHNER P.C. | ILEFILE | 476.90 |
| 12/31/2020 | MCCABE KIRSHNER P.C. | PL/GL LITIGATION | 4,000.00 |
| 1/1/2020 | MUCH SHELIST | GENERAL COUNSELING | 480.00 |
| 1/2/2020 | SB2 INC | CLASS ACTION FOR PAYMENT OF MEDICAID CLAIMS | 166.67 |
| 1/2/2020 | SB2 INC | CLASS ACTION FOR PAYMENT OF MEDICAID CLAIMS | 500.00 |
| 1/31/2020 | STONE MCGUIRE & SIEGEL | LEGAL COMPLIANCE | 700.00 |
| 2/29/2020 | STONE MCGUIRE & SIEGEL | LEGAL COMPLIANCE | 700.00 |
| 3/31/2020 | STONE MCGUIRE & SIEGEL | LEGAL COMPLIANCE | 700.00 |
| 4/30/2020 | STONE MCGUIRE & SIEGEL | LEGAL COMPLIANCE | 700.00 |
| 5/31/2020 | STONE MCGUIRE & SIEGEL | LEGAL COMPLIANCE | 700.00 |
| 6/30/2020 | STONE MCGUIRE & SIEGEL | LEGAL COMPLIANCE | 700.00 |
| 7/31/2020 | STONE MCGUIRE & SIEGEL | LEGAL COMPLIANCE | 700.00 |
| 8/31/2020 | STONE MCGUIRE & SIEGEL | LEGAL COMPLIANCE | 700.00 |
| 9/30/2020 | STONE MCGUIRE & SIEGEL | LEGAL COMPLIANCE | 700.00 |
| 10/31/2020 | STONE MCGUIRE & SIEGEL | LEGAL COMPLIANCE | 700.00 |
| 11/30/2020 | STONE MCGUIRE & SIEGEL | LEGAL COMPLIANCE | 700.00 |
| 12/31/2020 | STONE MCGUIRE & SIEGEL | LEGAL COMPLIANCE | 700.00 |
| 3/6/2020 | WESTERN LITIGATION - GALLAGHER BASSETT SERVICES | SELF-INSURED RETENTION | 3,200.00 |
| 4/9/2020 | WESTERN LITIGATION - GALLAGHER BASSETT SERVICES | SELF-INSURED RETENTION | 32.48 |
| 5/7/2020 | WESTERN LITIGATION - GALLAGHER BASSETT SERVICES | SELF-INSURED RETENTION | 12,407.02 |
| 7/1/2020 | WESTERN LITIGATION - GALLAGHER BASSETT SERVICES | SELF-INSURED RETENTION | 14,449.09 |
| 9/3/2020 | WESTERN LITIGATION - GALLAGHER BASSETT SERVICES | SELF-INSURED RETENTION | 2,106.42 |
| 10/4/2020 | WESTERN LITIGATION - GALLAGHER BASSETT SERVICES | SELF-INSURED RETENTION | 3,000.00 |
| 10/22/2020 | WESTERN LITIGATION - GALLAGHER BASSETT SERVICES | SELF-INSURED RETENTION | 364.00 |
| 11/24/2020 | WESTERN LITIGATION - GALLAGHER BASSETT SERVICES | SELF-INSURED RETENTION | 300.00 |
| 3/6/2020 | GUIDEONE NATION INSURANCE COMPANY | LEGAL SETTLEMENTS | 25,000.00 |
| 5/5/2020 | GUIDEONE NATION INSURANCE COMPANY | LEGAL SETTLEMENTS | 20,000.00 |
| 10/22/2020 | PEIFFER WOLF CARR KANE & CONWAY, APLC | LEGAL SETTLEMENTS | 2,000 |
| 10/22/2020 | SHERECE SUMMES | LEGAL SETTLEMENTS | 3,000 |
| | FRED BERKOVITS | RETAINER-COMPLIANCE, RISK MANAGEMENT | 72,000.00 |
| TOTAL | | | <u>209,685.62</u> |

Facility Name & ID Number **BRIA OF RIVER OAKS**# **0052043**Report Period Beginning: **1/1/2020**Ending: **12/31/2020****XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? YES
- (2) Are there any dues to nursing home associations included on the cost report? YES
If YES, give association name and amount. IL HEALTH CARE COUNCIL \$ 30,433
- (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. \$ 7,977 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. \$ 665,372
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.