

		FOR BHF USE			

LL2

Supportive Living Facility

2010

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2010)

IMPORTANT NOTICE

THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN SECTION 146.265 OF THE 89 IL ADMIN CODE. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS.

I. Facility ID Number: 1000019

Facility Name: The Ivy

Address: 2437 North Southport Chicago 60614

Number City Zip Code

County: Cook

Telephone Number: (773) 472-8400 Fax # (773) 935-0036

Federal Employer ID Number:

Date Current Owners were Certified: 11/21/02

Type of Ownership:

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

In the event there are further questions about this report, please contact:

Name: Michael W. Martin Telephone Number: (217) 258-8888

Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/10 to 12/31/10 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

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

Officer or Administrator of Provider	(Signed)		(Date)	
	(Type or Print Name)			
	(Title)			
Paid Preparer	(Signed)		(Date)	
	(Print Name and Title)	See Accountants' Compilation Report		
	(Firm Name & Address)	McGladrey & Pullen, LLP	20 N. Martingale, Suite 500, Schaumburg, IL 60173	
	(Telephone)	(847) 517-7070	Fax (847) 517-7067	
	MAIL TO: BUREAU OF HEALTH FINANCE IL DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630			

Facility Name The Ivy

Report Period Beginning: 1/1/10 Ending: 12/31/10

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days

Date of change in certified units N/A

1	2	3	4	
Units at Beginning of Report Period	Type of Apartment	Units at End of Report Period	Unit Days During Report Period	
1	118	Single Unit Apartment	118	43,070
2		Double Unit Apartment		
3		Other		
4	118	TOTALS	118	43,070

B. Census-For the entire report period.

1	2	3	4	5	
Type of Unit	Resident Days by Unit and Primary Source of Payment				
	Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	32,962	8,589		41,551
6	Double Unit				
7	Other				
8	TOTALS	32,962	8,589		41,551

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 96.47%

D. Indicate the number of paid bed-hold days the SLF had during this year 1,069 Also, indicate the number of unpaid bed-hold days the SLF had during this year. N/A (Do not include bed-hold days in Section B.)

E. Does page 3 include expenses for services or investments not directly related to SLF services?

YES ☐ NO ☒

F. Does the BALANCE SHEET reflect any non-SLF assets?

YES ☐ NO ☒

G. List all services provided by your facility for non-residents.

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

None

H. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

I. Is your fiscal year identical to your tax year? ☒ YES ☐ NO

Tax Year: 12/31/10 Fiscal Year: 12/31/10

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

J. Does the facility have any Illinois Housing Development Authority Loans outstanding? No If yes, did the facility make all of the

required payments of interest and principle? N/A

If no, explain. N/A

K. Does the facility have any loans from the Federal Home Loan Bank outstanding? No If yes, did the facility make all of the

required payments of interest and principle? N/A

If no, explain. N/A

L. Does the facility have any loans from the IL Dept of Commerce and Economic Opportunity outstanding? No If yes, did the facility

make all of the required payments of interest and principle? N/A

If no, explain. N/A

Facility Name: The Ivy

Report Period Beginning:

1/1/10

Ending:

12/31/10

IV. COST CENTER EXPENSES (please round to the nearest dollar)

Operating Expenses		Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage	Supplies	Other	Total			
	A. General Services	1	2	3	4	5	6	
1	Dietary and Food Purchase	403,705	315,270	1,801	720,776		720,776	1
2	Housekeeping, Laundry and Maintenance	392,460	77,629	61,908	531,997		531,997	2
3	Heat and Other Utilities			73,386	73,386		73,386	3
4	Other (specify):							4
5	TOTAL General Services	796,165	392,899	137,095	1,326,159		1,326,159	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	246,461	22,746		269,207		269,207	6
7	Activities and Social Services	81,716	6,211	13,535	101,462		101,462	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	328,177	28,957	13,535	370,669		370,669	9
	C. General Administration							
10	Administrative and Clerical	243,458	18,255	246,182	507,895	(2,102)	505,793	10
11	Marketing Materials, Promotions and Advertising			31,916	31,916	(31,916)		11
12	Employee Benefits and Payroll Taxes			246,342	246,342		246,342	12
13	Insurance-Property, Liability and Malpractice			34,773	34,773	5,273	40,046	13
14	Other (specify): Bad Debts			28,800	28,800	(28,800)		14
15	TOTAL General Administration	243,458	18,255	588,013	849,726	(57,545)	792,181	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,367,800	440,111	738,643	2,546,554	(57,545)	2,489,009	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			41,516	41,516	91,606	133,122	17
18	Interest			26,235	26,235	135,602	161,837	18
19	Real Estate Taxes					217,895	217,895	19
20	Rent -- Facility and Grounds			589,021	589,021	(589,021)		20
21	Rent -- Equipment			2,540	2,540		2,540	21
22	Other (specify): Mortgage Insurance Premium					14,166	14,166	22
23	TOTAL Ownership			659,312	659,312	(129,752)	529,560	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,367,800	440,111	1,397,955	3,205,866	(187,297)	3,018,569	24

Facility Name: The Ivy

Report Period Beginning 1/1/10 Ending: 12/31/10

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	0.65	\$ 33.92	1
2	Licensed Practical Nurses	0.97	23.87	2
3	Certified Nurse Assistants	7.46	9.83	3
4	Activity Director & Assistants	2.91	13.48	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	19.95	9.73	7
8	Dishwashers			8
9	Maintenance Workers	3.16	17.31	9
10	Housekeepers	8.41	11.13	10
11	Laundry			11
12	Managers			12
13	Other Administrative	0.98	32.87	13
14	Clerical	5.09	16.66	14
15	Marketing			15
16	Other Medical Records	3.09	13.11	16
17	Total (lines 1 thru 16)	52.67	\$ 18.19	17

VII. RELATED ORGANIZATIONS

A. Enter below the names of all related organizations. Attach an additional schedule if necessary.

RELATED SLF's & HEALTH CARE BUSINESSES	
Name 1	City 2
See Attached Schedule 1 (A)	

VI. (A) STATEMENT OF COMPENSATION AND OTHER PAYMENTS TO OWNERS, RELATIVES AND MEMBERS OF THE BOARD OF DIRECTORS.

	NAME and FUNCTION	Ownership Interest	Average Hours Per Work Week Devoted to this Business	Amount of Compensation for this Reporting Period	
1	N/A			\$	1
2					2
3					3
4					4
5					5
Total				\$	6

VI. (B) Management fees paid to unrelated parties

	Amount of Fee	
1	N/A	\$ 1
2		2
Total		\$ 3

B. Does your facility receive services from a parent organization or home office; the costs for which were not included on page 3? YES ☐ NO ☒
Name of related entity: N/A If yes, what is the value of those services? \$ N/A
(Please attach a separate schedule itemizing those services.)

C. Does page 3 include any costs derived from transactions (including rent) with related parties? YES ☒ NO ☐
If so, please attach a separate schedule detailing the nature of those services, their costs as they appear on your books and the underlying cost to the related party (i.e., not including markup).

OTHER RELATED BUSINESS ENTITIES		
Name 3	City 4	Type of Business 5
See Attached Schedule 1 (B)		

VIII. OWNERSHIP COSTS

A. Purchase price of land 33,000 Year land was acquired 1998

B. Building Depreciation -- Including Fixed Equipment. Round all numbers to the nearest dollar. *Total units on this schedule must agree with page 2.

	1 Units*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	118		1998		\$ 2,759,969	\$	40	\$ 68,749	\$ 68,749	\$ 842,175	1
2											2
3											3
4											4
5											5
6	Improvement Type										
6	Carpet/Flooring		1994	1994	5,181	259	20	259		4,274	6
7	Carpet/Flooring		1995	1995	12,527	626	20	626		9,706	7
8	Remodeling		1995	1995	4,936	247	20	247		3,827	8
9	Carpet/Flooring		1996	1996	7,976	399	20	399		5,784	9
10	Remodeling		1996	1996	12,212	611	20	611		8,856	10
11	Carpet/Flooring		1997	1997	13,006	650	20	650		8,777	11
12	Carpet/Flooring		1998	1998	4,476	224	20	224		2,799	12
13	Carpet/Flooring		1999	1999	23,722	1,186	20	1,186		13,640	13
14	Window Treatments		1999	1999	25,636	1,282	20	1,282		14,742	14
15	Remodeling		1999	1999	2,780	139	20	139		1,599	15
16	Total from attachment 2 (line 47)				336,094	16,277	20	16,277	(0)	85,003	16
17	TOTAL (lines 1 thru 16)				\$ 3,208,515	\$ 21,900		\$ 90,649	\$ 68,749	\$ 1,001,182	17

C. Equipment Depreciation -- Including Transportation.

	Type	1 Cost	2 Current Book Depreciation	3 Straight Line Depreciation	4 Adjustments	5 Life in Years	6 Accumulated Depreciation	
18	Movable Equipment	\$ 754,165	\$ 19,616	\$ 42,473	22,857	10	\$ 613,143	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 754,165	\$ 19,616	\$ 42,473	22,857		\$ 613,143	20

D. Depreciable Non-Care Assets Included in General Ledger.

	1 Description and Year Acquired	2 Cost	3 Current Book Depreciation	4 Accumulated Depreciation	
21	N/A	\$	\$	\$	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$	\$	\$	24

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: N/A

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

		1	2	3	4	5	6	
		Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	Total Years Renewal Option*	
3	Original Building			/ /	\$ N/A			3
4	Additions			/ /				4
5				/ /				5
6				/ /				6
7	TOTAL				\$			7

8. Is movable equipment rental included in building rental?
☐ YES ☒ NO

9. Rental amount for movable equipment \$ None

10. If the facility rents any vehicles which are used for care-related purposes, please attach a schedule detailing the model year and make, the rental expense for this period and the use of the vehicle.

X. INTEREST EXPENSE

	1	2		3	4	6		7	8	9	
	Name of Lender	Related**		Purpose of Loan	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Int. Expense	
		YES	NO			Original	Balance				
	A. Directly Facility Related										
	Long-Term										
1	Cambridge Realty Group		X	Mortgage	6/16/04	\$ 19,153,100	\$ 2,672,650	3/31/38	0.0525	\$ 148,758	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4	Due to Claridge, LLC	X		Working Capital	8/31/03	4,400,000	1,661,839	11/30/09	0.0725	26,235	4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 23,553,100	\$ 4,334,489			\$ 174,993	7
	B. Non-Facility Related										
8					/ /	Amortization loan fees		/ /		2,833	8
9					/ /	Interest Income		/ /		-15,989	9
10	TOTALS (lines 7, 8 and 9)					\$ 23,553,100	\$ 4,334,489			\$ 161,837	10

* If there is an option to buy the building, please provide complete details on an attached schedule.
** If there is any overlap in ownership between the facility and the lender, this must be indicated in column 2.

Facility Name: The Ivy

Report Period Beginning: 1/1/10

Ending:

12/31/10

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/10

(last day of reporting year)

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 46,899	\$ 46,899	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 59,570)	258,436	258,436	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	55,098	55,098	7
8	Accounts Receivable (owners or related parties)	2,834,435	2,834,435	8
9	Other(specify): Accrued Management Fees	61,160	61,160	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,256,028	\$ 3,256,028	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		33,000	13
14	Buildings, at Historical Cost		2,759,969	14
15	Leasehold Improvements, at Historical Cost	288,469	448,546	15
16	Equipment, at Historical Cost	640,618	754,165	16
17	Accumulated Depreciation (book methods)	(603,530)	(1,614,325)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 325,557	\$ 2,381,355	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,581,585	\$ 5,637,383	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 6,565	\$ 6,565	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	104,022	104,022	30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	See Attachment 1C	760,205	760,205	35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 870,792	\$ 870,792	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	1,661,839	4,334,489	38
39	Mortgage Payable			39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42				42
43				43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 1,661,839	\$ 4,334,489	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 2,532,631	\$ 5,205,281	45
46	TOTAL EQUITY	\$ 1,048,954	\$ 432,102	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 3,581,585	\$ 5,637,383	47

*(See instructions.)

Facility Name: The Ivy

Report Period Beginning: 1/1/10

Ending:

12/31/10

XII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this Schedule to Schedule IV.)

1			
	Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 3,965,314	1
2	Discounts and Allowances		2
	SUBTOTAL Resident Care		
3	(line 1 minus line 2)	\$ 3,965,314	3
	B. Other Operating Revenue		
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care		8
9	Non-Resident Meals		9
10	Laundry		10
	SUBTOTAL OTHER OPERATING REVENUE		
11	(sum of lines 4 thru 10)	\$	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	15,989	13
	SUBTOTAL Non-Operating Revenue		
14	(sum of lines 12 and 13)	\$ 15,989	14
	D. Other Revenue (specify):		
15	See Attachment #1D	21,643	15
16			16
	SUBTOTAL Other Revenue		
17	(sum of lines 15 and 16)	\$ 21,643	17
	TOTAL REVENUE		
18	(sum of lines 3, 11, 14 and 17)	\$ 4,002,946	18

2			
	Expenses	Amount	
	A. Operating Expenses		
19	General Services	1,326,159	19
20	Health Care/ Personal Care	370,669	20
21	General Administration	849,726	21
	B. Capital Expense		
22	Ownership	659,312	22
	C. Other Expenses		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
	TOTAL EXPENSES		
28	(sum of lines 19 thru 27)	\$ 3,205,866	28
	Income Before Income Taxes		
29	(line 18 minus line 28)	\$ 797,080	29
	Income Taxes		
30		\$	30
	NET INCOME OR LOSS FOR THE YEAR		
31	(line 29 minus line 30)	\$ 797,080	31

(A) **Sch. VII-Related Parties-Related Nursing Homes**

<u>Name</u>	<u>City</u>
Carlton at the Lake	Chicago, IL
Glenview Terrace N.C.	Glenview, IL
Harmony House	Chicago, IL
Whitehall North	Deerfield, IL
Bronzeville Park	Chicago, IL
California Gardens Corp.	Buffalo Grove
Claremont Rehab & Living	Buffalo Grove
Claridge Imperial, LTD.	Chicago, IL
Forest Villa	Niles, IL
Jackson Corp.	Chicago, IL
Monroe Pavilion	Chicago, IL
Renaissance at 87th Street	Chicago, IL
Renaissance at Hillside	Hillside, IL
Renaissance at Midway	Chicago, IL
Renaissance at South Shore	Chicago, IL
Imperial Grove Pavillion	Chicago, IL
Renaissance Park South	Chicago, IL
RENAISSANCE AT EAST	MESA, ARIZONA
RENAISSANCE AT WEST	MESA, ARIZONA
RENAISSANCE AT VILLAGE IL	MESA, ARIZONA
RENAISSANCE AT VILLAGE AL	MESA, ARIZONA

(B) **Sch. VII-Related Parties-Other Business Entities**

<u>Name</u>	<u>City</u>	<u>Type of Business</u>
ITEX/A.K. Care	Lincolnwood, IL	Bookeeping Co./Management Co.
JLR Management	Lincolnwood, IL	Management Co.
Seasons Hospice	Park Ridge	Hospice
Nucare Services	Lincolnwood, IL	Bookeeping Co./Management Co.
7257 N. Lincoln Avenue, LLC	Lincolnwood, IL	Building Rental
Diamond Insurance	Northbrook, IL	Workers Comp Insurance
JEM Rehabilitation Serv.	Chicago, IL	Psychiatric Services
DBD Rehabilitation Serv.	Chicago, IL	Psychiatric Services
Clinical Consulting Servic	Lincolnwood, IL	Clinical Consulting
Quest Services Corp	Lincolnwood, IL	Marketing

(C) **Sch. XI-Balance Sheet-Line 35: Other Current Liabilities**

Accrued Accounts Payable	20,967
Resident Credit Balances	88,260
Due to Employees-Old Payroll Check	449
Unemployment Liability - FUTA	643
Due to Shareholders	600,000
Due NuVision Holdings Expense	51,753
Resident Trust	(1,867)
	<u>760,205</u>

(D) **Sch. XII. Income Statement-Line 15: Other Revenue**

Miscellaneous Income	544
Food Stamp Income	<u>21,099</u>
	<u>21,643</u>

Improvement Type		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
18	Carpet/Flooring	2001		27,555	1,378	20	1,378	(0)	13,090	18
19	Remodeling	2001		13,000	650	20	650		6,175	19
20	Carpeting/Flooring	2002		500	25	20	25		213	20
21	Carpeting/Flooring	2002		30,320	1,516	20	1,516	-	12,974	21
22	Carpeting/Flooring	2003		10,154	508	20	508		3,809	22
23	Carpeting/Flooring	2004		27,297	1,365	20	1,365		8,872	23
24	Window Treatments	2004		3,166	158	20	158		1,028	24
25	Wallcovering	2004		2,777	139	20	139		903	25
26	Carpet	2005		28,070	1,404	20	1,404	-	7,722	26
27	Vertical Blinds	2005		5,248	262	20	262	0	1,442	27
28	Countertops	2005		1,500	75	20	75	-	413	28
29	Communication Cables	2005		1,031	52	20	52	(0)	286	29
30	Vertical Blinds	2006		714	36	20	36	-	162	30
31	Carpet/Flooring	2006		41,117	2,056	20	2,056	-	9,252	31
32	Window Treatments	2006		8,712	436	20	436	-	1,962	32
33	Shower Remodeling	2006		1,623	81	20	81	-	365	33
34	Carpeting-Install new carpet-3rd, 4th ,5th Floors	2007		36,684	1,834	20	1,834	-	7,336	34
35	Cabinets for kitchen & Rm 417	2007		4,638	232	20	232	-	928	35
36	Install door controllers, satelite boards & readers	2007		6,966	348	20	348	-	1,392	36
37	Labor & material to paint for gym, DR & lobby ceilings.	2007		4,060	203	20	203	-	812	37
38	Instalation of Carpet	2008		7,686	384	20	384	-	960	38
39	Ceramic flooring	2008		4,210	211	20	211	-	527	39
40	Paint ceilings	2008		5,194	260	20	260	-	650	40
41	Patio door furnish and install	2009		2,337	117	20	117	-	175	41
42	Fronk desk countertops,doors,ceiling fixtures	2009		11,014	551	20	551	-	826	42
43	Carpet 1st flr lobby,hallway,front desk	2009		23,266	1,163	20	1,163	-	1,745	43
44	Electrical work on outside of bldg.cameras	2009		2,698	135	20	135	-	202	44
45	Install pipe and boxes for elecromagnetic	2009		3,350	168	20	168	-	252	45
46	Installation of Wireless Internet System	2010		7,681	192	20	192		192	46
47	Cabinets for Dinning Room	2010		4,660	117	20	117		117	47
48	Remove Wallpaper and Paint	2010		4,650	116	20	116		116	48
49	Add Hand-Held Transmitters	2010		2,405	60	20	60		60	49
50	Install Granite Counter Top	2010		1,812	45	20	45		45	50
51	Total (Attachment 2) to Schedule VIII - Line 16			\$ 336,094	\$ 16,277		\$ 16,277	\$ (0)	\$ 85,003	51