

		FOR BHF USE			

LL2

Supportive Living Facility

2019

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2019)

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: 1000046

Facility Name: Acorn Estates LLC

Address: 916 North Oak Mt Carmel 62863

Number City Zip Code

County: Wabash

Telephone Number: (618) 263-4092 Fax # (618) 263-4904

Federal Employer ID Number:

Date Current Owners were Certified: 2019

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: Larry Templin Telephone Number: (630) 361-2868

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 2/1/19 to 12/31/19 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) SEE ACCOUNTANT'S COMPILATION REPORT (Date)

(Print Name and Title) Larry Templin Partner

(Firm Name & Address) Templin Healthcare Accounting Services, LLP P.O. Box 9, Dunlap, IL 61525

(Telephone) (630) 361-2868 Fax # ()

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

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	22	Single Unit Apartment	22	7,348	1
2	8	Double Unit Apartment	8	2,672	2
3		Other		453	3
4	30	TOTALS	30	10,473	4

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	2,166	4,614		6,780	5
6	Double Unit	334	2,046		2,380	6
7	Other	334	119		453	7
8	TOTALS	2,834	6,779		9,613	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 91.79%

D. Indicate the number of paid bed-hold days the SLF had during this year

282 Also, indicate the number of unpaid bed-hold days the SLF had during this year. None (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

ACCRAUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 12/31/2019 Fiscal Year: 12/31/19

* 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 principal? 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 principal? 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 principal? N/A
If no, explain. N/A

STATE OF ILLINOIS

Facility Name: Acorn Estates LLC

Report Period Beginning:

2/1/19

Ending:

Page 3

12/31/19

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

Operating Expenses		Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage 1	Supplies 2	Other 3	Total 4			
	A. General Services							
1	Dietary and Food Purchase	63,504	67,630	1,341	132,475	(232)	132,243	1
2	Housekeeping, Laundry and Maintenance	30,715	6,003	16,976	53,694	579	54,273	2
3	Heat and Other Utilities			44,562	44,562	(4,054)	40,508	3
4	Other (specify): Trash Expense			1,982	1,982		1,982	4
5	TOTAL General Services	94,219	73,633	64,861	232,713	(3,707)	229,006	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	181,243	742	1,136	183,121	1,509	184,630	6
7	Activities and Social Services	2,377	944	688	4,009		4,009	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	183,620	1,686	1,824	187,130	1,509	188,639	9
	C. General Administration							
10	Administrative and Clerical	52,738	2,277	61,758	116,773	(32,427)	84,346	10
11	Marketing Materials, Promotions and Advertising			3,790	3,790		3,790	11
12	Employee Benefits and Payroll Taxes			50,108	50,108	566	50,674	12
13	Insurance-Property, Liability and Malpractice			6,142	6,142	16	6,158	13
14	Other (specify):							14
15	TOTAL General Administration	52,738	2,277	121,798	176,813	(31,845)	144,968	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	330,577	77,596	188,483	596,656	(34,043)	562,613	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			27,983	27,983	(24,587)	3,396	17
18	Interest			1,615	1,615	12	1,627	18
19	Real Estate Taxes					63	63	19
20	Rent -- Facility and Grounds			235,731	235,731		235,731	20
21	Rent -- Equipment			1,933	1,933		1,933	21
22	Other (specify): Amortization-Org Costs					41	41	22
23	TOTAL Ownership			267,262	267,262	(24,471)	242,791	23
24	GRAND TOTAL (Sum of lines 16 and 23)	330,577	77,596	455,745	863,918	(58,514)	805,404	24

Facility Name: Acorn Estates LLC

Report Period Beginning 2/1/19 Ending: 12/31/19

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	0.75	\$ 28.88	1
2	Licensed Practical Nurses	0.25	26.12	2
3	Certified Nurse Assistants	5.75	11.50	3
4	Activity Director & Assistants	0.25	9.65	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	3.25	10.00	7
8	Dishwashers			8
9	Maintenance Workers	0.25	15.00	9
10	Housekeepers	1.25	9.32	10
11	Laundry			11
12	Managers	0.25	43.55	12
13	Other Administrative	0.25	17.09	13
14	Clerical	0.75	11.33	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	13.00	\$ 13.10	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 I	

OTHER RELATED BUSINESS ENTITIES

Name 3	City 4	Type of Business 5
See Attached Schedule I		

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: WLC Management Firm LLC If yes, what is the value of those services? \$ Undetermined

(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).

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	Scott Stout	100%	0.55	\$ 3,431	1
2					2
3					3
4					4
5					5
Total				\$ 3431	6

VI. (B) Management fees paid to unrelated parties

Amount of Fee

1	None	\$	1
2			2
Total		\$	3

Facility Name: Acorn Estates LLC

Report Period Beginning:

2/1/19

Ending:

12/31/19

VIII. OWNERSHIP COSTS

A. Purchase price of land N/A Year land was acquired N/A

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					\$	\$		\$	\$	\$	1
2											2
3											3
4											4
5											5
	Improvement Type										
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13											13
14	Allocated from WLC Management Firm				5,140			219	219	2,208	14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 5,140	\$		\$ 219	\$ 219	\$ 2,208	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-See Att Sch IV	\$ 17,792	\$ 14,673	\$ 887	(13,786)	10	\$ 949	18
19	Vehicles-See Attached Sch IV	13,817	10,253	2,290	(7,963)	5	3,544	19
20	TOTAL (lines 18 and 19)	\$ 31,609	\$ 24,926	\$ 3,177	(21,749)		\$ 4,493	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

Facility Name:Acorn Estates LLC

Report Period Beginning:2/1/19

Ending: 12/31/19

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease:CTR Partnership, LP

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	2005	30	2/1/19	\$ 231,000	15	10	3
4	Additions			/ /				4
5	Land Lease			/ /				5
6	Misc Rent			/ /	4,731			6
7	TOTAL		30		\$ 235,731			7

8. Is movable equipment rental included in building rental?

☒ YES☐ NO

9. Rental amount for movable equipment \$Undetermined

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					/ /	\$		/ /		\$	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4	Legence Bank		X	Line of Credit	4/3/19	36,000	26,000	11/30/19	0.0500	1,615	4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 36,000	\$ 26,000			\$ 1,615	7
	B. Non-Facility Related										
8					/ /	Allocated from WLC Mgmt		/ /		12	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 36,000	\$ 26,000			\$ 1,627	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.

STATE OF ILLINOIS

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Facility Name: Acorn Estates LLC

Report Period Beginning: 2/1/19

Ending:

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XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/19

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ (36,296)	\$ (36,296)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>None</u>)	82,252	82,252	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	3,666	3,666	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 49,622	\$ 49,622	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost		5,140	15
16	Equipment, at Historical Cost	27,983	31,609	16
17	Accumulated Depreciation (book methods)	(27,983)	(6,701)	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)	\$	\$ 30,048	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 49,622	\$ 79,670	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,943	\$ 1,943	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	7,768	7,768	30
31	Accrued Taxes Payable	1,127	1,127	31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 10,838	\$ 10,838	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	26,000	26,000	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)	\$ 26,000	\$ 26,000	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 36,838	\$ 36,838	45
46	TOTAL EQUITY	\$ 12,784	\$ 42,832	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 49,622	\$ 79,670	47

*(See instructions.)

Facility Name: Acorn Estates LLC

Report Period Beginning: 2/1/19

Ending:

12/31/19

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

1			
	I. Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 954,396	1
2	Discounts and Allowances	(80,107)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 874,289	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
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income		13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$	14
	D. Other Revenue (specify):		
15	Miscellaneous Income	2,413	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 2,413	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 876,702	18

2			
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	232,713	19
20	Health Care/ Personal Care	187,130	20
21	General Administration	176,813	21
	B. Capital Expense		
22	Ownership	267,262	22
	C. Other Expenses		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	TOTAL EXPENSES (sum of lines 19 thru 27)	\$ 863,918	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 12,784	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 12,784	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 188,992	32
33	Private Pay - Net Inpatient Revenue	685,297	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 874,289	37

Period Beginning 2/1/19
Period End 12/31/19

Schedule I

Adjustment Detail

Line	Description	Amount	
	1 Disallow Sales Tax	(232)	
	3 Offset Cable TV Income Against Expense	(4,129)	
	10 Offset Miscellaneous Income Against Office Supplies	(602)	
	10 WLC Home Office Alloaction, net of Management Fees	(27,480)	See Attached Schedule III
	17 Adjust Depreciation to Medicaid Basis	(26,071)	
	Total Adjustments	(58,514)	

VII. RELATED ORGANIZATIONS

RELATED SLF's & HEALTH CARE BUSINESSES

<u>Name</u>	<u>City</u>
Carrier Mills Nursing & Rehab Center	Carrier Mills
DuQuoin Nursing and Rehab Center	DuQuoin
Eldorado Rehab and Healthcare	Eldorado
Fairview Rehab and Healthcare	DuQuoin
Greenville Nursing and Rehab Center	Greenville
Heartland Nursing and Rehab	Casey
Oakview Nursing and Rehab	Mt Carmel
Pinckneyville Nursing and Rehab Center	Pinckneyville
Saline Care Nursing and Rehab Center	Harrisburg
Stonebridge Nursing and Rehab Center	Benton

OTHER RELATED BUSINESS ENTITIES

<u>Name</u>	<u>City</u>	<u>Type of Business</u>
WLC Management Firm, LLC	Harrisburg, IL	Management Company

Period Beginning 2/1/19
Period End 12/31/19

Schedule II

Home Office Allocation Method

<u>Facility</u>	<u>Census</u>	<u>Factor</u>	<u>Weighted Avg Census</u>	<u>Allocation %</u>
Carrier Mills Nursing & Rehab Center	28,946	1.00	28,946	12.48%
DuQuoin Nursing and Rehab Center	22,384	1.00	22,384	9.65%
Eldorado Rehab and Healthcare	19,778	1.00	19,778	8.53%
Fairview Rehab and Healthcare	39,141	1.00	39,141	16.88%
Greenville Nursing and Rehab Center	21,299	1.00	21,299	9.19%
Heartland Nursing and Rehab	25,976	1.00	25,976	11.20%
Oakview Nursing and Rehab	21,217	1.00	21,217	9.15%
Pinckneyville Nursing and Rehab Center	9,140	1.00	9,140	3.94%
Saline Care Nursing and Rehab Center	14,352	1.00	14,352	6.19%
Stonebridge Nursing and Rehab Center	26,436	1.00	26,436	11.40%
Acorn Estates	9,613	0.33	3,204	1.38%
Total	238,282		231,873	100.00%

Note: It has been estimated that a SLF takes about 1/3 of the resources compared to a skilled nursing facility, therefore the home office allocation has been calculated on weighted average census.

FACILITY NAME: Acorn Estates		BEGINNING: 2/1/2019				
		ENDING: 12/31/2019				
ATTACHED SCHEDULE III		ALLOCATION OF WLC MANAGEMENT FIRM HOME OFFICE				
Allocation Factors:		(Detail Schedule)				
SLF Home Office Factor-See Attached Schedule II		0.0138				
Schedule	Description	Total Expenses Incurred	Non-Allowable Costs	Costs To Be Allocated	Allocated Total	Adjustment Grouping
V-1-1	Dietary Wages			-	-	-
V-1-2	Dietary-Supplies			-	-	-
V-2-1	Housekeeping Wages	6,482		6,482	90	
V-2-1	Maintenance Wages	100		100	1	
V-2-3	Maintenance	35,260		35,260	488	579
V-3-3	Utilities	6,950	1,536	5,414	75	75
V-6-1	Healthcare Wages	109,226		109,226	1,509	1,509
V-10-1	Administrative Wages	248,325		248,325	3,431	3,431
V-10-1	Clerical Wages	564,602		564,602	7,802	7,802
V-10-2	Supplies	6,664	411	6,253	86	86
V-10-3	Miscellaneous	15,056		15,056	208	
V-10-3	Postage & Shipping	349		349	5	
V-10-3	Equipment	15,066		15,066	208	
V-10-3	Equipment Contracts			-	-	
V-10-3	Equip Maintenance & Repair			-	-	
V-10-3	Telephone	6,162		6,162	85	
V-10-3	Legal Fees			-	-	
V-10-3	Professional Services	1,463		1,463	20	
V-10-3	Licenses/Fees/Misc	351		351	5	
V-10-3	Information Technology	3,202		3,202	44	
V-10-3	Travel	9,194		9,194	127	
V-10-3	Vehicle Expense	8,524		8,524	118	
V-10-3	Bad Debt Expense			-	-	
V-10-3	Donations	185	185	-	-	
V-10-3	Bank Charges	289		289	4	
V-10-3	Income Taxes	274,762	274,762	-	-	824
V-11-3	Advertising	2,201	2,201	-	-	-
V-12-3	Worker's Compensation	4,214		4,214	58	
V-12-3	Other Employee Expense	5,736		5,736	79	
V-12-3	Payroll Taxes	58,272		58,272	806	
V-12-3	Health Insurance	(27,288)		(27,288)	(377)	566
V-13-3	Vehicle Insurance	833		833	11	
V-13-3	Liability Insurance	348		348	5	
V-13-3	Property Insurance			-	-	16
V-17-3	Depreciation Expense-Leasehold Improv.	15,894		15,894	220	
V-17-3	Depreciation Expense-Vehicles	91,509		91,509	1,264	1,484
V-18-3	Interest Expense	897		897	12	12
V-19-3	Real Estate Taxes	4,546		4,546	63	63
V-22-3	Other-Amortization Exp-Org Costs	2,991		2,991	41	41
TOTALS		1,472,365	279,095	1,193,270	16,488	16,488
Management Fees						43,968
Offset						(27,480)

SEE ACCOUNTANTS' COMPILATION REPORT

Period 2/1/19
Period 12/31/19

Schedule IV

VIII. OWNERSHIP COSTS

C. Equipment Depreciation -- Including Transportation.

	Type	Cost	Current Book Depreciation	Straight Line Depreciation	Adjustments	Life in Years	6 Accumulated Depreciation	
18	Movable Equipment	\$ 17,730	\$ 14,673	\$ 887	(13,786)	10	\$ 887	18
	Allocated from WLC	62	-	-			62	
	Total	17,792	14,673	887	(13,786)		949	
19	Vehicles	10,253	10,253	1,025	(9,228)	5	1,025	19
	Allocated from WLC	3,564		1,265	1,265		2,519	
	Total	13,817	10,253	2,290	(7,963)		3,544	