

		FOR BHF USE			

LL2

Supportive Living Facility

2019

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2018)

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: 1000042

Facility Name: The Vistas Fox Valley

Address: 1599 Farnsworth Aurora 60505

Number City Zip Code

County: Kane

Telephone Number: (630) 896-7778 Fax # ()

Federal Employer ID Number:

Date Current Owners were Certified: 11/12/2004

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		

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2019 to 12/31/2019 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)			
	(Firm Name & Address)	RSM US LLP 20 N. Martingale Road, Ste. 500, Schaumburg, IL 60173		
	(Telephone)	(847) 517-7070	Fax	(847) 517-7067

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

Name: Amanda Springborn Telephone Number: (314) 925-3838

Email Address:

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 Vistas Fox Valley

Report Period Beginning: 01/01/2019 Ending: 12/31/2019

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	123	Single Unit Apartment	123	44,895	1
2	13	Double Unit Apartment	13	4,745	2
3		Other			3
4	136	TOTALS	136	49,640	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	32,144	3,632	229	36,005	5
6	Double Unit	1,483	1,176		2,659	6
7	Other					7
8	TOTALS	33,627	4,808	229	38,664	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 77.89%

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

1,059 Also, indicate the number of unpaid bed-hold days the SLF had during this year. - (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 ☒

Note: Non-allowable costs have been eliminated in Scheudle IV, Column 5.

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)

N/A

H. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 12/31/19 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 principle?

If no, explain.

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?

If no, explain.

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?

If no, explain.

STATE OF ILLINOIS

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Facility Name: The Vistas Fox Valley

Report Period Beginning:

01/01/2019

Ending:

12/31/2019

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	262,843	297,695	(19,367)	541,171	4,506	545,677	1
2	Housekeeping, Laundry and Maintenance	124,157	44,635	105,462	274,254	13,242	287,496	2
3	Heat and Other Utilities			134,923	134,923	873	135,796	3
4	Other (specify):							4
5	TOTAL General Services	387,000	342,330	221,018	950,348	18,621	968,969	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	671,479	8,587	857	680,923	70,526	751,449	6
7	Activities and Social Services	34,537		7,089	41,626	3,461	45,087	7
8	Other (specify):			668	668		668	8
9	TOTAL Health Care and Programs	706,016	8,587	8,614	723,217	73,987	797,204	9
	C. General Administration							
10	Administrative and Clerical	173,063	243	431,643	604,949	107,554	712,503	10
11	Marketing Materials, Promotions and Advertising	44,519		8,333	52,852	(52,852)		11
12	Employee Benefits and Payroll Taxes	4,377		243,380	247,757	65,162	312,919	12
13	Insurance-Property, Liability and Malpractice			201,383	201,383	12,272	213,655	13
14	Other (specify):							14
15	TOTAL General Administration	221,959	243	884,739	1,106,941	132,136	1,239,077	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,314,975	351,160	1,114,371	2,780,506	224,744	3,005,250	16
	Capital Expenses							
	D. Ownership							
17	Depreciation					19,949	19,949	17
18	Interest			819	819	2,865	3,684	18
19	Real Estate Taxes			238,763	238,763	3,357	242,120	19
20	Rent -- Facility and Grounds			969,419	969,419	31,393	1,000,812	20
21	Rent -- Equipment			6,472	6,472	3,809	10,281	21
22	Other (specify):							22
23	TOTAL Ownership			1,215,473	1,215,473	61,373	1,276,846	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,314,975	351,160	2,329,844	3,995,979	286,117	4,282,096	24

Facility Name: The Vistas Fox Valley

Report Period Beginning: 01/01/2019 Ending: 12/31/2019

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	0.18	\$ 32.43	1
2	Licensed Practical Nurses	3.10	29.03	2
3	Certified Nurse Assistants	13.19	14.41	3
4	Activity Director & Assistants	1.00	30.26	4
5	Social Service Workers			5
6	Head Cook	3.52	19.28	6
7	Cook Helpers/Assistants	5.39	10.78	7
8	Dishwashers			8
9	Maintenance Workers	1.00	24.32	9
10	Housekeepers	3.12	11.21	10
11	Laundry			11
12	Managers			12
13	Other Administrative	1.62	30.53	13
14	Clerical	2.32	15.29	14
15	Marketing	1.32	15.77	15
16	Other DON	0.50	73.78	16
17	Total (lines 1 thru 16)	36.26	\$	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 Schedule 4A			

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	No owners received compensation from this facility.			\$	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

OTHER RELATED BUSINESS ENTITIES				
Name	3	City	4	Type of Business 5
See Schedule 4A				

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: _____ If yes, what is the value of those services? \$ _____
(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).

The Vistas - Fox Valley
12/31/2019
Schedule 4A

V.I.A

Owners:

<u>Name</u>	<u>Ownership Interest</u>	<u>Avg. Hours per Work Week</u>	<u>Compensation</u>
Chaim Rajchenbach	50%	N/A	N/A
Menachem Shabat	50%	N/A	N/A

VII. A

Related Organizations: Related SLF's & Health Care Businesses

<u>In State</u>	<u>City</u>
Astoria Place Living & Rehab	Chicago
Bella Terra Morton Grove	Morton Grove
Chalet Living & Rehab Center	Chicago
Elmbrook Nursing	Elmhurst
The Grove of Evanston, LLC	Evanston
The Villa at Evergreen	Evergreen Park
The Grove of Fox Valley	Aurora
The Grove of LaGrange Park, LLC	LaGrange Park
The Grove at the Lake	Zion
Lakefront Nursing & Rehab Center, LLC	Chicago
The Grove at Lincoln Park Living & Rehab	Chicago
Avantara Long-Grove	Long Grove
The Grove North Living & Rehab Center	Skokie
The Grove of Northbrook	Northbrook
Warren Barr North Shore	Highland Park
Avantara Park Ridge	Park Ridge
Peterson Park Association Ltd. Partnership	Chicago
Warren Barr South Loop	Chicago
Warren Barr	Chicago
Warren Barr Lincolnshire	Lincolnshire

<u>Name</u>	<u>City</u>	<u>Type of Business</u>
Legacy Healthcare Financial Services, LLC	Skokie	Management Company
Legacy Real Properties, LLC	Skokie	Real Estate
Grove Healthcare Properties, LLC	Skokie	Real Estate
ReMed Services, LLC	Skokie	Medical Equipment Sales
Progressive Healthcare Consulting	Skokie	Consulting
MG Property Holdings, LLC	Morton Grove	Real Estate
Lifeline Ambulance	Chicago	Ambulance Services
ProPay	Evanston	Payroll Services
ML Design Group	Skokie	Asset Management Fees
ML Enterprise	Skokie	Asset Management Fees
CF St. Louis Inc	Skokie	Management Company

VIII. OWNERSHIP COSTS

A. Purchase price of land 4,541 Year land was acquired _____

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			Allocated		24,452			699	699	2,794	3
4											4
5											5
	Improvement Type										
6	Patio			2017	13,300		15	887	887	2,217	6
7	Fence - West Side of Bldg - Dog Walk			2017	5,400		15	360	360	870	7
8	Boiler & Mixing Valve			2017	3,410		20	171	171	399	8
9	Concrete along ramp, wooden fence			2017	4,600		15	307	307	691	9
10	96' fence and 10' wide double gate			2017	5,760		15	384	384	864	10
11	Enlarge patio, Extend fence			2017	4,800		15	320	320	720	11
12	Sidewalk connecting parking lot & city sidewalk			2017	3,700		15	247	247	535	12
13	Vinyl Flooring			2017	4,976		10	498	498	1,037	13
14	Lighting, Plumbing, Shelving - 103, 106, 122, 225, 506			2017	25,163		20	1,258	1,258	2,621	14
15	Cabinets for Remodeled Rooms 103, 106, 122, 225, 506			2017	2,632		20	132	132	275	15
16	See Attachment I				209,318			10,406		34,560	16
17	TOTAL (lines 1 thru 16)				\$ 307,511	\$		\$ 15,669	\$ 5,263	\$ 47,583	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	\$ 40,162	\$	\$ 4,280	4,280	5	\$ 9,385	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 40,162	\$	\$ 4,280	4,280		\$ 9,385	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: The Vistas Fox Valley

Report Period Beginning: 01/01/2019

Ending: 2/31/2019

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: Tom Neshek

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

☒ YES

☐ NO

		1 Year Constructed	2 Number of Units	3 Date of Lease	4 Rental Amount	5 Total Yrs. of Lease	6 Total Years Renewal Option*	
3	Original Building	2004	136	6/01/18	\$ 969,419	10		3
4	Additions			/ /				4
5				/ /				5
6	Allocated from Legacy HC			/ /	31,393			6
7	TOTAL		136		\$ 1,000,812			7

8. Is movable equipment rental included in building rental?

☐ YES

☒ NO

9. Rental amount for movable equipment \$ 10,281

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					/ /	\$		Minimal Interest Expense		\$ 819	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	\$			\$ 819	7
	B. Non-Facility Related										
8					/ /			Offset Interest Income		(819)	8
9					/ /			Allocated from Mgmt. Co.		3,684	9
10	TOTALS (lines 7, 8 and 9)					\$	\$			\$ 3,684	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: The Vistas Fox Valley

Report Period Beginning: 01/01/2019

Ending: 12/31/2019

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2019

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 182,933	\$ 182,933	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 105,850)	1,031,531	1,031,531	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	120,461	120,461	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See SCH 7A	242,496	242,496	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,577,421	\$ 1,577,421	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		4,541	13
14	Buildings, at Historical Cost		24,452	14
15	Leasehold Improvements, at Historical Cost	101,006	283,059	15
16	Equipment, at Historical Cost	30,034	40,162	16
17	Accumulated Depreciation (book methods)	(1,548)	(56,968)	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):	1,125,831	1,125,831	22
23	Other(specify): See SCH 7A	11,456	11,456	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,266,779	\$ 1,432,533	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,844,200	\$ 3,009,954	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 143,693	\$ 143,693	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	33,667	33,667	30
31	Accrued Taxes Payable	2,531	2,531	31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	See SCH 7A	1,800,559	1,800,559	35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 1,980,450	\$ 1,980,450	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			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)	\$	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 1,980,450	\$ 1,980,450	45
46	TOTAL EQUITY	\$ 863,750	\$ 1,029,504	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 2,844,200	\$ 3,009,954	47

*(See instructions.)

Schedule 7A

XI. Balance Sheet
A. Current Assets
Line 9: Other current Assets

<u>Description</u>	<u>After</u>	
	<u>Operating</u>	<u>Consolidation</u>
101008 RESIDENT FUND	16,829	16,829
101009 REFUND - TRANSFER	17,920	17,920
101014 REFUND	(29,827)	(29,827)
101015 EXCHANGE	4,318	4,318
115300 PREPAID INSURANCE - LIABILITY AND PROPERTY	1,148	1,148
115760 ESCROW - R&R	159,154	159,154
118650 SECURITY DEPOSIT	3,606	3,606
140512 DUE TO/FROM HUD	69,348	69,348
	<u>242,496</u>	<u>242,496</u>

B. Long Term Assets
Line 23: Other long term assets

<u>Description</u>	<u>After</u>	
	<u>Operating</u>	<u>Consolidation</u>
120533 DUE TO/FROM - VISTAS & ELMBROOK	281	281
130000 DUE TO/FROM PROPCO	11,175	11,175
	<u>11,456</u>	<u>11,456</u>

XI. Balance Sheet
C. Current Liabilities
Line 35: Other current Liabilities

<u>Description</u>	<u>After</u>	
	<u>Operating</u>	<u>Consolidation</u>
101016 INSURANCE REFUND EXCHANGE	(233)	(233)
120085 DUE TO/FROM - VISTAS FOX VALLEY & MANAGEMENT COMPA	3,608	3,608
120300 DUE TO/FROM - GROVE OF FOX VALLEY & VISTAS	1,649,157	1,649,157
140000 DUE TO/FROM PRIOR OWNER	86,748	86,748
140500 DUE TO/FROM OTHERS	-	-
200100 ACCRUED EXPENSE	5,567	5,567
200110 ACCRUED ACCOUNTING FEES	12,015	12,015
200117 ACCRUED MANAGEMENT FEES ENTITIES	47,809	47,809
200250 DUE TO/FROM MEDICAID	76	76
200130 ACCRUED BCBS EE INSURANCE	(4,188)	(4,188)
	<u>1,800,559</u>	<u>1,800,559</u>

Facility Name: The Vistas Fox Valley

Report Period Beginning: 01/01/2019

Ending:

12/31/2019

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	\$ 12,511,350	1
2	Discounts and Allowances	(7,982,050)	2
	SUBTOTAL Resident Care		
3	(line 1 minus line 2)	\$ 4,529,300	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	2,165	13
	SUBTOTAL Non-Operating Revenue		
14	(sum of lines 12 and 13)	\$ 2,165	14
	D. Other Revenue (specify):		
15	Rental Income		15
16	See Schedule 8A	117,684	16
	SUBTOTAL Other Revenue		
17	(sum of lines 15 and 16)	\$ 117,684	17
	TOTAL REVENUE		
18	(sum of lines 3, 11, 14 and 17)	\$ 4,649,149	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	950,348	19
20	Health Care/ Personal Care	723,217	20
21	General Administration	1,106,941	21
	B. Capital Expense		
22	Ownership	1,215,473	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)	\$ 3,995,979	28
	Income Before Income Taxes		
29	(line 18 minus line 28)	\$ 653,170	29
30	Income Taxes	\$	30
	NET INCOME OR LOSS FOR THE YEAR		
31	(line 29 minus line 30)	\$ 653,170	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 3,962,829	32
33	Private Pay - Net Inpatient Revenue	566,471	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 4,529,300	37

Schedule 8A

XII. Income Statement

D. Other Revenue

Line 16: Other revenue

<u>Description</u>	<u>Operating</u>
400953 LINK CARD INCOME - SLF	114,792
420000 DISCOUNTS EARNED	-
400960 AETNA SETTLEMENT	1,514
420100 REBATES	1,381
440000 MISC INCOME	(3)
	<u>117,684</u>

Improvement Type	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
Remove old A/C & Install New Unit	2017		4,500	225	20	225	-	563	18
Mixing Valve Replacement	2017		3,543	177	20	177	-	398	19
Electrical Work on East/West Stairwell Doors	2017		3,000	150	20	150	-	325	20
Repipe at Water Boiler & Mixing Valve	2017		3,972	199	20	199	-	398	21
New gutters & downspouts northeaset section of roof	2018		2,650	177	15	177	-	265	22
Refastened gutters west side and east side.							-		23
4 Heater fans on heater	2019		4,200	105	20	105	-	105	24
							-		25
Legacy Home Office	2018		181		20	9	(9)	18	26
St. Louis Home Office	2016		151,811		20	7,591	(7,591)	30,362	27
St. Louis Home Office	2017		3,524		20	176	(176)	529	28
St. Louis Home Office	2019		31,937		20	1,597	(1,597)	1,597	29
							-		30
							-		31
							-		32
							-		33
							-		34
							-		35
							-		36
							-		37
							-		38
							-		39
							-		40
							-		41
							-		42
							-		43
							-		44
							-		45
Total (Attachment 1) to Schedule VIII - Line 16			\$ 209,318	\$ 1,033		\$ 10,406	\$ (9,373)	\$ 34,560	46