

		FOR BHF USE			

LL2

Supportive Living Facility

2020

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2020)

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

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
☐ Charitable Corp.
☐ Trust
 IRS Exemption Code _____

☒ PROPRIETARY
☐ Individual
☐ Partnership
☐ Corporation
☐ "Sub-S" Corp.
☒ Limited Liability Co.
☐ Trust
☐ Other _____

☐ GOVERNMENTAL
☐ State
☐ County
☐ 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 1/1/20 to 12/31/20 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 326, Plainfield, IL 60544-0326
 (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

HFS 3745C (N-4-05)

IL478-2471

Facility Name Acorn Estates LLC Report Period Beginning: 1/1/20 Ending: 12/31/20

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	8,052	1
2	8	Double Unit Apartment	8	2,928	2
3		Other			3
4	30	TOTALS	30	10,980	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	3,931	2,647		6,578	5
6	Double Unit	362	1,849		2,211	6
7	Other	353			353	7
8	TOTALS	4,646	4,496		9,142	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 83.26%

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

263 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: 12/31/20 Fiscal Year: 12/31/20

* 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? No
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:

1/1/20

Ending:

Page 3

12/31/20

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	67,848	61,162	2,187	131,197	(267)	130,930	1
2	Housekeeping, Laundry and Maintenance		11,384	8,575	19,959	291	20,250	2
3	Heat and Other Utilities			50,016	50,016	(4,380)	45,636	3
4	Other (specify): Trash Expense			961	961		961	4
5	TOTAL General Services	67,848	72,546	61,739	202,133	(4,356)	197,777	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	215,338	9,034		224,372	190	224,562	6
7	Activities and Social Services	13,216	806	820	14,842		14,842	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	228,554	9,840	820	239,214	190	239,404	9
	C. General Administration							
10	Administrative and Clerical	44,652	5,802	69,069	119,523	(39,580)	79,943	10
11	Marketing Materials, Promotions and Advertising			10,177	10,177		10,177	11
12	Employee Benefits and Payroll Taxes			52,550	52,550	1,136	53,686	12
13	Insurance-Property, Liability and Malpractice			25,229	25,229	116	25,345	13
14	Other (specify):							14
15	TOTAL General Administration	44,652	5,802	157,025	207,479	(38,328)	169,151	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	341,054	88,188	219,584	648,826	(42,494)	606,332	16
	Capital Expenses							
	D. Ownership							
17	Depreciation					4,690	4,690	17
18	Interest			1,724	1,724	(9)	1,715	18
19	Real Estate Taxes					65	65	19
20	Rent -- Facility and Grounds			257,280	257,280		257,280	20
21	Rent -- Equipment			2,412	2,412	8	2,420	21
22	Other (specify): Amortization-Org Costs					40	40	22
23	TOTAL Ownership			261,416	261,416	4,794	266,210	23
24	GRAND TOTAL (Sum of lines 16 and 23)	341,054	88,188	481,000	910,242	(37,700)	872,542	24

Facility Name: Acorn Estates LLC

Report Period Beginning 1/1/20 Ending: 12/31/20

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	0.25	\$ 28.50	1
2	Licensed Practical Nurses	0.75	23.15	2
3	Certified Nurse Assistants	5.75	13.26	3
4	Activity Director & Assistants	0.50	10.03	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	3.00	11.23	7
8	Dishwashers			8
9	Maintenance Workers			9
10	Housekeepers			10
11	Laundry			11
12	Managers	0.02	34.95	12
13	Other Administrative	0.75	15.77	13
14	Clerical	0.50	16.80	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	11.52	\$ 14.00	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%	0.52	\$ 3,262	1
2					2
3					3
4					4
5					5
Total				\$ 3262	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:

1/1/20

Ending:

12/31/20

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	Allocated from WLC Management Firm			2018	4,843		15-39	207	207	2,287	10
11	Allocated from WLC Management Firm			2020	1,694		15	56	56	56	11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 6,537	\$		\$ 263	\$ 263	\$ 2,343	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	\$ 17,788	\$	\$ 1,773	1,773	10	\$ 2,718	18
19	Vehicles-See Attached Sch IV	13,229		2,654	2,654	5	6,052	19
20	TOTAL (lines 18 and 19)	\$ 31,017	\$	\$ 4,427	4,427		\$ 8,770	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: 1/1/20 Ending: 12/31/20

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? [x] YES [] NO

		1	2	3	4	5	6		8. Is movable equipment rental included in building rental?
		Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	Total Years Renewal Option*		[X] YES [] NO
3	Original Building	2005	30	02/01/19	\$ 257,280	15	10	3	9. Rental amount for movable equipment \$ Undetermined
4	Additions			/ /				4	
5				/ /				5	
6				/ /				6	
7	TOTAL		30		\$ 257,280			7	
									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		11/30/19	0.0500	1,724	4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 36,000	\$			\$ 1,724	7
	B. Non-Facility Related										
8					/ /	Allocated from WLC Mgmt		/ /		9	8
9					/ /	Offset Interest Income		/ /		(18)	9
10	TOTALS (lines 7, 8 and 9)					\$ 36,000	\$			\$ 1,715	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: 1/1/20

Ending:

12/31/20

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/20

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 204,670	\$ 204,670	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>None</u>)	125,145	125,145	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	891	891	6
7	Other Prepaid Expenses	27,796	27,796	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 358,502	\$ 358,502	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	3,057	6,537	15
16	Equipment, at Historical Cost	24,926	31,017	16
17	Accumulated Depreciation (book methods)	(27,983)	(11,113)	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)	\$	\$ 26,441	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 358,502	\$ 384,943	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	9,732	9,731	30
31	Accrued Taxes Payable	245	245	31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Deferred Revenue	114,794	114,794	35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 124,771	\$ 124,770	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	PPP Loan	77,900	77,900	42
43				43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 77,900	\$ 77,900	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 202,671	\$ 202,670	45
46	TOTAL EQUITY	\$ 155,831	\$ 182,273	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 358,502	\$ 384,943	47

*(See instructions.)

Facility Name: Acorn Estates LLC

Report Period Beginning: 1/1/20

Ending:

12/31/20

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	\$ 1,071,979	1
2	Discounts and Allowances	(33,339)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,038,640	3
	B. Other Operating Revenue		
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants	14,579	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)	\$ 14,579	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	18	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 18	14
	D. Other Revenue (specify):		
15	Miscellaneous Income	52	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 52	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,053,289	18

2			
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	202,133	19
20	Health Care/ Personal Care	239,214	20
21	General Administration	207,479	21
	B. Capital Expense		
22	Ownership	261,416	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)	\$ 910,242	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 143,047	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 143,047	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 466,426	32
33	Private Pay - Net Inpatient Revenue	572,214	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 1,038,640	37

Period Beginning 1/1/20
Period End 12/31/20

Schedule I

Adjustment Detail

Line	Description	Amount	
	1 Disallow Sales Tax	(267)	
	3 Offset Cable TV Income Against Expense	(4,469)	
	10 Offset Miscellaneous Income Against Office Supplies	(52)	
	10 WLC Home Office Alloaction, net of Management Fees	(35,408)	See Attached Schedule III
	17 Adjust Depreciation to Medicaid Basis	2,514	
	18 Offset Interest Income Against Expense	(18)	
	Total Adjustments	(37,700)	

VII. RELATED ORGANIZATIONS

RELATED SLF's & HEALTH CARE BUSINESSES

<u>Name</u>	<u>City</u>
Alhambra Rehab & Healthcare	Alhambra
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 1/1/20
Period End 12/31/20

Schedule II

Home Office Allocation Method

<u>Facility</u>	<u>Census</u>	<u>Factor</u>	<u>Weighted Avg Census</u>	<u>Allocation %</u>
Alhambra Nursing & Rehab Center	4,305	1.00	4,305	1.79%
Carrier Mills Nursing & Rehab Center	30,183	1.00	30,183	12.54%
DuQuoin Nursing and Rehab Center	23,447	1.00	23,447	9.74%
Eldorado Rehab and Healthcare	24,063	1.00	24,063	10.00%
Fairview Rehab and Healthcare	16,886	1.00	16,886	7.01%
Greenville Nursing and Rehab Center	21,363	1.00	21,363	8.87%
Heartland Nursing and Rehab	16,412	1.00	16,412	6.82%
Oakview Nursing and Rehab	27,074	1.00	27,074	11.25%
Pinckneyville Nursing and Rehab Center	16,461	1.00	16,461	6.84%
Saline Care Nursing and Rehab Center	35,865	1.00	35,865	14.90%
Stonebridge Nursing and Rehab Center	21,535	1.00	21,535	8.95%
Acorn Estates	9,405	0.33	3,135	1.30%
Total	246,999		240,729	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: 1/1/2020
ENDING: 12/31/2020

ATTACHED SCHEDULE III

ALLOCATION OF WLC MANAGEMENT FIRM HOME OFFICE
(Detail Schedule)

Allocation Factors:

SLF Home Office Factor-See Attached Schedule II 0.0130

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	6,399		6,399	83	
V-2-1	Maintenance Wages			-	-	
V-2-3	Maintenance	15,959		15,959	208	291
V-3-3	Utilities	8,350	1,497	6,853	89	89
V-6-1	Healthcare Wages	14,557		14,557	190	190
V-10-1	Administrative Wages	250,490		250,490	3,262	3,262
V-10-1	Clerical Wages	488,721		488,721	6,365	6,365
V-10-2	Supplies	12,081		12,081	157	157
V-10-3	Miscellaneous			-	-	
V-10-3	Postage & Shipping	441		441	6	
V-10-3	Equipment			-	-	
V-10-3	Equipment Contracts			-	-	
V-10-3	Equip Maintenance & Repair			-	-	
V-10-3	Telephone			-	-	
V-10-3	Legal Fees			-	-	
V-10-3	Professional Services	1,400		1,400	18	
V-10-3	Licenses/Fees/Misc	3,667		3,667	48	
V-10-3	Information Technology	3,436		3,436	45	
V-10-3	Travel	179		179	2	
V-10-3	Vehicle Expense	9,524		9,524	124	
V-10-3	Bad Debt Expense			-	-	
V-10-3	Donations			-	-	
V-10-3	Bank Charges			-	-	
V-10-3	Sales and Income Taxes	10,779	10,779	-	-	243
V-11-3	Advertising	3,124	3,124	-	-	-
V-12-3	Worker's Compensation	8,145		8,145	106	
V-12-3	Other Employee Expense	4,608		4,608	60	
V-12-3	Payroll Taxes	50,849		50,849	663	
V-12-3	Health Insurance	23,571		23,571	307	1,136
V-13-3	Vehicle Insurance	605		605	7	
V-13-3	Liability Insurance	8,325		8,325	109	
V-13-3	Property Insurance			-	-	116
V-17-3	Depreciation Expense-Leasehold Improv.	167,061		167,061	2,176	
V-17-3	Depreciation Expense-Vehicles			-	-	2,176
V-18-3	Interest Expense	673		673	9	9
V-19-3	Real Estate Taxes	5,000		5,000	65	65
V-21-3	Equipment Rental	653		653	8	8
V-22-3	Other-Amortization Exp-Org Costs	3,096		3,096	40	40
TOTALS		1,101,693	15,400	1,086,293	14,147	14,147
Management Fees						49,555
Offset						(35,408)

SEE ACCOUNTANTS' COMPILATION REPORT

Period 1/1/20
Period 12/31/20

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	\$	\$ 1,773	1,773	10	\$ 2,660	18
	Allocated from WLC	58	-	-			58	
	Total	17,788	-	1,773	1,773		2,718	
19	Vehicles	10,253		2,051	2,051	5	3,076	19
	Allocated from WLC	2,976		603	603		2,976	
	Total	13,229	-	2,654	2,654		6,052	