

		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: 1000050

Facility Name: Rockford Supportive Lvg Ctr

Address: 2114 Kishwaukee St Rockford 61104

County: Winnebago

Telephone Number: (815) 966-1030 Fax #

Federal Employer ID Number:

Date Current Owners were Certified: 7/12/2005

Type of Ownership:

VOLUNTARY, NON-PROFIT
Charitable Corp.
Trust
IRS Exemption Code

X PROPRIETARY
Individual
Partnership
Corporation
"Sub-S" Corp.
X Limited Liability Co.
Trust
Other

GOVERNMENTAL
State
County
Other

In the event there are further questions about this report, please contact:
Name: Steven N. Lavenda Telephone Number: (847) - 282- 6300
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 1/1/2020 to 12/31/2020 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) 4/30/2021
(Date)
(Print Name and Title) Steven N. Lavenda, CPA Partner
(Firm Name & Address) Marcum LLP Nine Parkway North, Suite 200 Deerfield, IL 60015
(Telephone) (847) 282-6300 Fax (847) 282-6301

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	120	Single Unit Apartment	120	43,920	1
2	13	Double Unit Apartment	13	4,758	2
3		Other			3
4	133	TOTALS	133	48,678	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	32,529	1,779		34,308	5
6	Double Unit					6
7	Other					7
8	TOTALS	32,529	1,779		34,308	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 70.48%

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

None 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: 12/31/2020 Fiscal Year: 12/31/2020

* 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. _____

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. _____

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. _____

STATE OF ILLINOIS

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Facility Name: Rockford Supportive Lvg Ctr

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

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	213,147	266,197	80,501	559,845		559,845	1
2	Housekeeping, Laundry and Maintenance	143,093	33,874	96,074	273,041	12,533	285,574	2
3	Heat and Other Utilities			110,124	110,124	1,594	111,718	3
4	Other (specify):							4
5	TOTAL General Services	356,240	300,071	286,699	943,010	14,127	957,137	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	583,927	7,020	208,880	799,827		799,827	6
7	Activities and Social Services	66,171	3,950	3,938	74,059		74,059	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	650,098	10,970	212,818	873,886		873,886	9
	C. General Administration							
10	Administrative and Clerical	222,827	4,326	262,123	489,276	(61,131)	428,145	10
11	Marketing Materials, Promotions and Advertising	47,372	670	14,444	62,486	1,280	63,766	11
12	Employee Benefits and Payroll Taxes			161,404	161,404		161,404	12
13	Insurance-Property, Liability and Malpractice			40,143	40,143	100,794	140,937	13
14	Other (specify):					6,045	6,045	14
15	TOTAL General Administration	270,199	4,996	478,114	753,309	46,989	800,298	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,276,537	316,037	977,631	2,570,205	61,116	2,631,321	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			28,012	28,012	291,949	319,961	17
18	Interest					386,668	386,668	18
19	Real Estate Taxes			93,718	93,718		93,718	19
20	Rent -- Facility and Grounds			782,528	782,528	(773,903)	8,625	20
21	Rent -- Equipment			4,012	4,012		4,012	21
22	Other (specify):							22
23	TOTAL Ownership			908,270	908,270	(95,286)	812,984	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,276,537	316,037	1,885,901	3,478,475	(34,170)	3,444,305	24

STATE OF ILLINOIS		Page 3A
Rockford Supportive Lvg Ctr		
Report Period Beginning:	1/1/2020	
Ending:	12/31/2020	
NON-ALLOWABLE EXPENSES		Sch. V Line
	Amount	Reference
1 Non-Straight Line Depreciation	\$ (116,160)	17 1
2 Misc Revenue	(1,604)	10 2
3 Interest Income	(68)	18 3
4 Bad Debts	(701)	10 4
5 Bank Charges	(4,852)	10 5
6 Cable Service	(11,600)	02 6
7 Use Tax	(117)	10 7
8 Capitalized R&M	(2,950)	02 8
9		9
10 BUILDING COMPANY		10
11 Rent	(782,526)	20 11
12 Interest Expense	387,020	18 12
13 Depreciation	408,113	17 13
14 Asset Management Fee	26,559	02 14
15 Interest Income	(284)	18 15
16 MIP Insurance	99,056	13 16
17		17
18 MANAGEMENT OFFICE ALLOCATION		18
19 Housekeeping/Maint/Laundry	524	02 19
20 Utilities	1,594	03 20
21 Administrative and General	145,757	10 21
22 Advertising and Marketing	1,380	11 22
23 Insurance	1,738	13 23
24 Admin Emp Benefits & Payroll Taxes	6,045	14 24
25 Building Rental	8,625	20 25
26 Management Fees	(199,613)	10 26
27		27
28		28
29		29
30		30
31		31
32		32
33		33
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86		86
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88		88
89		89
90		90
91		91
92		92
93		93
94		94
95		95
96		96
97		97
98		98
99		99
100		100
101 Total	(34,170)	101

Facility Name: Rockford Supportive Lvg Ctr

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

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	2.72	\$ 31.33	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	17.84	10.96	3
4	Activity Director & Assistants	2.15	14.83	4
5	Social Service Workers			5
6	Head Cook	0.96	20.46	6
7	Cook Helpers/Assistants	8.30	9.98	7
8	Dishwashers			8
9	Maintenance Workers	1.74	18.33	9
10	Housekeepers	4.31	8.57	10
11	Laundry			11
12	Managers			12
13	Other Administrative	0.97	43.46	13
14	Clerical	3.90	16.68	14
15	Marketing	0.80	28.61	15
16	Other			16
17	Total (lines 1 thru 16)	43.68	\$	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
Coles SLF		Chicago, IL	
Jackson Park SLF		Chicago, IL	
Robbins SLF		Robbins, IL	
Grand Regency of Peoria		Peoria, IL	

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5
Grand Lifestyles		Skokie, IL		Management Co	
Rockford SLF Realty		Rockford, IL		Building Co	
Grand at Twin Lakes		Palatine, IL		Ind Living	

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? \$

(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	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

Facility Name: Rockford Supportive Lvg Ctr

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

VIII. OWNERSHIP COSTS

A. Purchase price of land 550,000 Year land was acquired 2016

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	136		2016	2005	\$ 4,400,000	\$ 436,125	35	\$ 125,714	\$ (310,411)	\$ 628,570	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Total From Supplemental Page 5's				542,888		20	27,146	27,146	72,853	6
7											7
8											8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 4,942,888	\$ 436,125		\$ 152,860	\$ (283,265)	\$ 701,423	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	\$ 1,671,019	\$	\$ 167,101	167,101		\$ 830,916	18
19	Vehicles						-	19
20	TOTAL (lines 18 and 19)	\$ 1,671,019	\$	\$ 167,101	167,101		\$ 830,916	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		\$	\$	\$	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$	\$	\$	24

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	Installed New Surveillance System	2017	6,502		20	325	325	1,300	1
2	Heat Pump	2017	3,646		20	182	182	729	2
3	Replaced Coil/Relay On Fire Pump	2017	3,818		20	191	191	764	3
4	1St-5Th Floor-Room/Corridor/Lounge Tiling/Paint/Lighting	2018	358,477		20	17,924	17,924	53,772	4
5	Furnish & Install Gcio Boards, Asibna Boards	2018	7,790		20	390	390	1,169	5
6	Parking Lots & Building Lights	2018	7,014		20	351	351	1,052	6
7	Lobby/1St Floor Tiling/Millwork/Windows/Lighting	2019	10,383		20	519	519	1,038	7
8	Reattached Entry Doors	2019	63,770		20	3,189	3,189	6,378	8
9	Repaired Parking Lot Pavement	2019	31,613		20	1,581	1,581	3,162	9
10	Repaired Broken Sewer	2019	5,765		20	288	288	576	10
11	Installed New Surveillance System By The Reception Area	2019	2,836		20	142	142	284	11
12	Replaced Boiler Circulation Pump	2019	3,890		20	195	195	390	12
13	Repaired Broken Sewer	2019	4,065		20	203	203	406	13
14	Replaced Hot Water Mixing Valve	2019	3,340		20	167	167	334	14
15	Wall Sign & Awning	2020	27,029		20	1,351	1,351	1,351	15
16	Door & Frame Replacement	2020	2,950		20	148	148	148	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	TOTAL (lines 1 thru 33)		\$ 542,888	\$		\$ 27,146	\$ 27,146	\$ 72,853	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

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

1		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									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
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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	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

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

1		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									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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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)		\$	\$		\$	\$	\$	34

**Improvement type must be detailed in order for the cost report to be considered complete.

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		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*		☐ YES ☒ NO
3	Original Building			/ /	\$			3	9. Rental amount for movable equipment \$ 4,012
4	Additions			/ /				4	
5				/ /				5	
6	Allocated from Grand Lifestyles			/ /	8,625			6	
7	TOTAL				\$ 8,625			7	

8. Is movable equipment rental included in building rental?

☐ YES ☒ NO

9. Rental amount for movable equipment \$ 4,012

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	MB Financial		X	Mortgage	/ /	\$	9,779,889	/ /		\$ 387,020	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	9,779,889			\$ 387,020	7
	B. Non-Facility Related										
8	Interest Income		X		/ /			/ /		-68	8
9	Interest Income - Bldg Co		X		/ /			/ /		-284	9
10	TOTALS (lines 7, 8 and 9)					\$	9,779,889			\$ 386,668	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: Rockford Supportive Lvg Ctr

Report Period Beginning: 1/1/2020

Ending: 12/31/2020

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2020

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 964,950	\$ 1,102,315	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	318,967	318,967	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	67,786	67,786	6
7	Other Prepaid Expenses	64,769	21,522	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):		1,173,867	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,416,472	\$ 2,684,457	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		550,000	13
14	Buildings, at Historical Cost	27,029	4,950,679	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	543,331	2,242,222	16
17	Accumulated Depreciation (book methods)	(570,360)	(2,564,776)	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):	188,423	2,006,295	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 188,423	\$ 7,184,420	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,604,895	\$ 9,868,877	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 19,384	\$ 19,471	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable		153,112	29
30	Accrued Salaries Payable	89,355	89,355	30
31	Accrued Taxes Payable	85,045	182,646	31
32	Accrued Interest Payable		32,029	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36		67,367	235,739	36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 261,151	\$ 712,352	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable		9,626,777	39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42				42
43		1,161,580	1,161,580	43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 1,161,580	\$ 10,788,357	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 1,422,731	\$ 11,500,709	45
46	TOTAL EQUITY	\$ 182,164	\$ (1,631,832)	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 1,604,895	\$ 9,868,877	47

*(See instructions.)

Facility Name: Rockford Supportive Lvg Ctr

Report Period Beginning: 1/1/2020

Ending:

12/31/2020

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	\$ 4,003,553	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 4,003,553	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	68	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 68	14
	D. Other Revenue (specify):		
15		303,804	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 303,804	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 4,307,425	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	943,010	19
20	Health Care/ Personal Care	873,886	20
21	General Administration	753,309	21
	B. Capital Expense		
22	Ownership	908,270	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)	\$ 3,478,475	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 828,950	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 828,950	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 2,550,941	32
33	Private Pay - Net Inpatient Revenue	1,452,612	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 4,003,553	37