

		FOR BHF USE			

LL2

Supportive Living Facility

2021

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2021)

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

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

☐ GOVERNMENTAL
State
County
Other

IRS Exemption Code _____

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 1/1/21 to 12/31/21 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

Facility Name Acorn Estates LLC Report Period Beginning: 1/1/21 Ending: 12/31/21

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	8,030	1
2	8	Double Unit Apartment	8	2,920	2
3		Other		365	3
4	30	TOTALS	30	11,315	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	4,054	1,768		5,822	5
6	Double Unit	365	1,504		1,869	6
7	Other	365			365	7
8	TOTALS	4,784	3,272		8,056	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 71.20%

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

60 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: 12/31/21 Fiscal Year: 12/31/21

* 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:

1/1/21

Ending:

Page 3

12/31/21

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	101,640	54,964	2,437	159,041	(1,188)	157,853	1
2	Housekeeping, Laundry and Maintenance		9,041	17,542	26,583	301	26,884	2
3	Heat and Other Utilities			50,055	50,055	(3,482)	46,573	3
4	Other (specify): Trash Expense			33	33		33	4
5	TOTAL General Services	101,640	64,005	70,067	235,712	(4,369)	231,343	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	279,408	17,165	518	297,091	1,521	298,612	6
7	Activities and Social Services	13,709	1,135	679	15,523		15,523	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	293,117	18,300	1,197	312,614	1,521	314,135	9
	C. General Administration							
10	Administrative and Clerical	30,609	4,693	96,035	131,337	(72,252)	59,085	10
11	Marketing Materials, Promotions and Advertising			5,506	5,506		5,506	11
12	Employee Benefits and Payroll Taxes			60,145	60,145	1,734	61,879	12
13	Insurance-Property, Liability and Malpractice			32,800	32,800	138	32,938	13
14	Other (specify):							14
15	TOTAL General Administration	30,609	4,693	194,486	229,788	(70,380)	159,408	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	425,366	86,998	265,750	778,114	(73,228)	704,886	16
	Capital Expenses							
	D. Ownership							
17	Depreciation					5,883	5,883	17
18	Interest							18
19	Real Estate Taxes					73	73	19
20	Rent -- Facility and Grounds			260,928	260,928		260,928	20
21	Rent -- Equipment			515	515		515	21
22	Other (specify):							22
23	TOTAL Ownership			261,443	261,443	5,956	267,399	23
24	GRAND TOTAL (Sum of lines 16 and 23)	425,366	86,998	527,193	1,039,557	(67,272)	972,285	24

Facility Name: Acorn Estates LLC

Report Period Beginning 1/1/21 Ending: 12/31/21

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	0.75	\$ 30.52	1
2	Licensed Practical Nurses	0.50	26.78	2
3	Certified Nurse Assistants	5.50	18.62	3
4	Activity Director & Assistants	0.50	12.01	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	3.25	14.58	7
8	Dishwashers			8
9	Maintenance Workers			9
10	Housekeepers			10
11	Laundry			11
12	Managers	0.10	16.00	12
13	Other Administrative			13
14	Clerical	0.75	12.32	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	11.35	\$ 17.77	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%	0.47	\$ 2,157	1
2					2
3	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts anticipated to be considered allowable by the IL. Dept. of HFS.				3
4					4
5					5
Total				\$ 2157	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:

1/1/21

Ending:

12/31/21

VIII. OWNERSHIP COSTS**A. Purchase price of land** N/AYear 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	Carpeting			2021	6,628		15	221	221	221	6
7	Hot Water Supply Boiler			2021	7,600		15	253	253	253	7
8	Tempering Valves/Fittings/Ball Valves			2021	3,405		15	114	114	114	8
9											9
10	Allocated from WLC Management Firm			2018	4,338		15-39	185	185	2,232	10
11	Allocated from WLC Management Firm			2020	1,517		15	51	51	101	11
12	Allocated from WLC Management Firm			2021	109		15	7	7	7	12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 23,597	\$		\$ 831	\$ 831	\$ 2,928	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	\$ 21,208	\$	\$ 2,121	2,121	10	\$ 3,946	18
19	Vehicles-See Attached Sch IV	14,646		2,931	2,931	5	8,670	19
20	TOTAL (lines 18 and 19)	\$ 35,854	\$	\$ 5,052	5,052		\$ 12,616	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

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 5, Carried Forward		\$23,597	\$		\$831	\$831	\$2,928	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
15									15
16									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)		\$23,597	\$		\$831	\$831	\$2,928	34

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

Facility Name:Acorn Estates LLC

Report Period Beginning:1/1/21

Ending: 12/31/21

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 Year Constructed	2 Number of Units	3 Date of Lease	4 Rental Amount	5 Total Yrs. of Lease	6 Total Years Renewal Option*		8. Is movable equipment rental included in building rental? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
3	Original Building	2005	30	02/01/19	\$ 260,928	15	10	3	9. Rental amount for movable equipment \$ Undetermined
4	Additions			/ /				4	
5				/ /				5	
6				/ /				6	
7	TOTAL		30		\$ 260,928			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	90,000	90,000	11/30/22	0.0500		4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 90,000	\$ 90,000			\$	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 90,000	\$ 90,000			\$	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

Page 7

Facility Name: Acorn Estates LLC

Report Period Beginning: 1/1/21

Ending:

12/31/21

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/21

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ (19,127)	\$ (19,127)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>None</u>)	125,033	125,033	3
4	Supply Inventory (priced <u>Cost</u>)			4
5	Short-Term Investments			5
6	Prepaid Insurance	6,110	6,110	6
7	Other Prepaid Expenses	14,674	14,674	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 126,690	\$ 126,690	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	21,009	23,597	15
16	Equipment, at Historical Cost	28,276	35,854	16
17	Accumulated Depreciation (book methods)	(27,983)	(15,544)	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 Loan Costs, net			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 21,302	\$ 43,907	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 147,992	\$ 170,597	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 2,089	\$ 2,089	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	90,000	90,000	29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable	1,084	1,084	31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Deferred Revenue			35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 93,173	\$ 93,173	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			42
43				43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 93,173	\$ 93,173	45
46	TOTAL EQUITY	\$ 54,819	\$ 77,424	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 147,992	\$ 170,597	47

*(See instructions.)

Facility Name: Acorn Estates LLC

Report Period Beginning: 1/1/21

Ending:

12/31/21

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	\$ 898,599	1
2	Discounts and Allowances	(27,475)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 871,124	3
	B. Other Operating Revenue		
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants	114,794	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)	\$ 114,794	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	16	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 16	14
	D. Other Revenue (specify):		
15	Miscellaneous Income	176	15
16	Forgiveness of Debt	77,900	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 78,076	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,064,010	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	235,712	19
20	Health Care/ Personal Care	312,614	20
21	General Administration	229,788	21
	B. Capital Expense		
22	Ownership	261,443	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)	\$ 1,039,557	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 24,453	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 24,453	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 407,930	32
33	Private Pay - Net Inpatient Revenue	463,194	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 871,124	37

Period Beginning 1/1/21
Period End 12/31/21

Schedule I

Adjustment Detail

Line	Description	Amount	
	1 Disallow Sales Tax	(1,188)	
	3 Disallow Cable TV	(3,575)	
	10 Offset Miscellaneous Income Against Office Supplies	(176)	
	10 WLC Home Office Alloaction, net of Management Fees	(31,459)	See Attached Schedule III
	10 Disallow Bad Debt Expense	(33,415)	
	10 Disallow Late Fees and Finance Charges	(128)	
	10 Disallow Income Taxes	(1,957)	
	10 Disallow Contributions	(350)	
	10 Disallow Excess Owner Wages Above Allowable Allocable Amount	(907)	
	17 Adjust Depreciation to Medicaid Basis	5,883	
	Total Adjustments	(67,272)	

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 1/1/21
Period End 12/31/21

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	13,838	1.00	13,838	6.01%
Carrier Mills Nursing & Rehab Center	27,710	1.00	27,710	12.03%
DuQuoin Nursing and Rehab Center	22,111	1.00	22,111	9.60%
Eldorado Rehab and Healthcare	22,154	1.00	22,154	9.62%
Fairview Rehab and Healthcare	15,486	1.00	15,486	6.72%
Greenville Nursing and Rehab Center	16,877	1.00	16,877	7.33%
Heartland Nursing and Rehab	14,348	1.00	14,348	6.23%
Oakview Nursing and Rehab	26,356	1.00	26,356	11.45%
Pinckneyville Nursing and Rehab Center	16,062	1.00	16,062	6.98%
Saline Care Nursing and Rehab Center	33,816	1.00	33,816	14.68%
Stonebridge Nursing and Rehab Center	18,835	1.00	18,835	8.18%
Acorn Estates	8,056	0.33	2,685	1.17%
Total	235,649		230,278	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

FACILITY NAME: Acorn Estates

BEGINNING: 1/1/2021
ENDING: 12/31/2021

ATTACHED SCHEDULE III

ALLOCATION OF WLC MANAGEMENT FIRM HOME OFFICE
(Detail Schedule)

Allocation Factors:

SLF Home Office Factor-See Attached Schedule II 0.0117

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	7,827		7,827	91	
V-2-1	Maintenance Wages			-	-	
V-2-3	Maintenance	17,987		17,987	210	301
V-3-3	Utilities	7,969		7,969	93	93
V-6-1	Healthcare Wages	130,396		130,396	1,521	1,521
V-10-1	Administrative Wages	262,813		262,813	3,064	3,064
V-10-1	Clerical Wages	345,532		345,532	4,030	4,030
V-10-2	Supplies	15,969		15,969	186	186
V-10-3	Miscellaneous	542	500	42	-	
V-10-3	Postage & Shipping	178		178	2	
V-10-3	Equipment			-	-	
V-10-3	Equipment Contracts			-	-	
V-10-3	Equip Maintenance & Repair			-	-	
V-10-3	Telephone			-	-	
V-10-3	Legal Fees	160		160	2	
V-10-3	Professional Services	4,979		4,979	58	
V-10-3	Licenses/Fees/Misc	3,610		3,610	42	
V-10-3	Information Technology	7,136		7,136	83	
V-10-3	Travel	7,817		7,817	92	
V-10-3	Vehicle Expense	13,673		13,673	159	
V-10-3	Bad Debt Expense			-	-	
V-10-3	Donations	8,413	8,413	-	-	
V-10-3	Bank Charges			-	-	
V-10-3	Sales and Income Taxes	20,535	20,535	-	-	438
V-11-3	Advertising	13,420	13,420	-	-	-
V-12-3	Worker's Compensation	1,812		1,812	21	
V-12-3	Other Employee Expense	19,459		19,459	227	
V-12-3	Payroll Taxes	48,964		48,964	570	
V-12-3	Health Insurance	78,525		78,525	916	1,734
V-13-3	Vehicle Insurance			-	-	
V-13-3	Liability Insurance	11,859		11,859	138	
V-13-3	Property Insurance			-	-	138
V-17-3	Depreciation Expense-Leasehold Improv.			-	-	
V-17-3	Depreciation Expense-Vehicles			-	-	-
V-18-3	Interest Expense			-	-	-
V-19-3	Real Estate Taxes	6,277		6,277	73	73
V-21-3	Equipment Rental			-	-	-
V-22-3	Other-Amortization Exp-Org Costs			-	-	-
	TOTALS	1,035,852	42,868	992,984	11,578	11,578
	Management Fees					43,037
	Offset					(31,459)

SEE ACCOUNTANTS' COMPILATION REPORT

Period 1/1/21

Period 12/31/21

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	\$ 21,080	\$	\$ 2,108	2,108	10	\$ 3,881	18
	Allocated from WLC	128	-	13	13		65	
	Total	21,208	-	2,121	2,121		3,946	
19	Vehicles	10,253		2,051	2,051	5	5,127	19
	Allocated from WLC	4,393		880	880		3,543	
	Total	14,646	-	2,931	2,931		8,670	