

		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: 1000148

Facility Name: New City Supportive Living

Address: 4707 S Ashland Ave Chicago 60609

County: Cook

Telephone Number: ( 773 ) 376-1223 Fax # (773) 376-1226

Federal Employer ID Number:

Date Current Owners were Certified: 8/23/16

Type of Ownership:

VOLUNTARY, NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

X PROPRIETARY

Individual

X 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 1/1/21 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)

(Type or Print Name)

(Title)

Paid Preparer

(Signed) SEE ACCOUNTANT'S COMPILATION REPORT

(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 New City Supportive Living 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	86	Single Unit Apartment	86	31,390	1
2	15	Double Unit Apartment	15	5,475	2
3		Other		247	3
4	101	TOTALS	101	37,112	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	22,937	461		23,398	# 5
6	Double Unit	4,380			4,380	6
7	Other	247			247	7
8	TOTALS	27,564	461		28,025	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 75.51%

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

847 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 355 (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

ACCURAL ☒ 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? 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

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Facility Name: New City Supportive Living

Report Period Beginning:

1/1/21

Ending:

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			
	<b>A. General Services</b>							
1	Dietary and Food Purchase		218,536	3,064	221,600	279,048	500,648	1
2	Housekeeping, Laundry and Maintenance		45,071	184,922	229,993	175,658	405,651	2
3	Heat and Other Utilities			203,354	203,354	(7,164)	196,190	3
4	Other (specify): Trash Expense			20,869	20,869		20,869	4
5	<b>TOTAL General Services</b>		263,607	412,209	675,816	447,542	1,123,358	5
	<b>B. Health Care and Programs</b>							
6	Health Care/ Personal Care		4,242	12,663	16,905	556,026	572,931	6
7	Activities and Social Services			6,604	6,604	33,442	40,046	7
8	Other (specify): Driver							8
9	<b>TOTAL Health Care and Programs</b>		4,242	19,267	23,509	589,468	612,977	9
	<b>C. General Administration</b>							
10	Administrative and Clerical		2,819	2,424,094	2,426,913	(1,638,656)	788,257	10
11	Marketing Materials, Promotions and Advertising		63	20,032	20,095	71,971	92,066	11
12	Employee Benefits and Payroll Taxes				1,093	238,125	239,218	12
13	Insurance-Property, Liability and Malpractice				103,658	(371)	103,287	13
14	Other (specify):							14
15	<b>TOTAL General Administration</b>		2,882	2,444,126	2,551,759	(1,328,931)	1,222,828	15
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>		270,731	2,875,602	3,251,084	(291,921)	2,959,163	16
	<b>Capital Expenses</b>							
	<b>D. Ownership</b>							
17	Depreciation			1,014,589	1,014,589	(44)	1,014,545	17
18	Interest			1,386,432	1,386,432	(168,541)	1,217,891	18
19	Real Estate Taxes			122,598	122,598		122,598	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			6,333	6,333		6,333	21
22	Other (specify): Amortization of Tax Credit/Loan Fees			34,978	34,978		34,978	22
23	<b>TOTAL Ownership</b>			2,564,930	2,564,930	(168,585)	2,396,345	23
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>		270,731	5,440,532	5,816,014	(460,506)	5,355,508	24

Facility Name: New City Supportive Living

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	2.00	\$ 29.23	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	13.25	15.55	3
4	Activity Director & Assistants	1.00	17.28	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	8.75	15.34	7
8	Dishwashers			8
9	Maintenance Workers	1.00	27.85	9
10	Housekeepers	3.75	15.00	10
11	Laundry			11
12	Managers	2.75	40.87	12
13	Other Administrative	2.75	15.47	13
14	Clerical	0.75	26.32	14
15	Marketing	1.00	34.39	15
16	Other			16
17	Total (lines 1 thru 16)	37.00	\$ 19.27	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

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	None	\$ 1
2		2
Total		\$ 3

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5
New City Service Provider LLC		Chicago, IL		Payroll Services	

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? \$ N/A

(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).

Facility Name: New City Supportive Living

Report Period Beginning:

1/1/21

Ending:

12/31/21

**VIII. OWNERSHIP COSTS**A. Purchase price of land 1,172,390 Year land was acquired 2013

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	101		2015	2015	\$ 36,107,546	\$ 902,689	40	\$ 902,689	\$	\$ 5,639,491	1
2											2
3											3
4											4
5											5
	<b>Improvement Type</b>										
6	Leasehold Improvements			2015	186,741	9,337	20	9,337		56,272	6
7	Leasehold Improvements			2016	20,000	1,000	20	1,000		5,583	7
8	Floor Replacement			2019	18,352	459	40	459		994	8
9	Flooring			2021	3,155	20	40	20		20	9
10	Replace Thermostat Wiring/Inverter and Filter Board			2021	51,621	322	40	322		322	10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 36,387,415	\$ 913,827		\$ 913,827	\$	\$ 5,702,682	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	\$ 1,081,370	\$ 100,762	\$ 100,718	(44)	10	\$ 591,804	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 1,081,370	\$ 100,762	\$ 100,718	(44)		\$ 591,804	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: New City Supportive Living 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	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			/ /	\$ N/A			3
4	Additions			/ /				4
5				/ /				5
6				/ /				6
7	TOTAL				\$			7

8. Is movable equipment rental included in building rental?  
YES NO

9. Rental amount for movable equipment \$ N/A

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	City of Chicago Bonds		X	First Mortgage	1/1/13	\$ 18,000,000	17,560,000	12/1/52	0.0625	1,113,363	1
2	Affordable Housing Continuum		X	Second Mortgage	1/30/13	988,011	988,011	12/1/54	0.0231	22,823	2
3	See Attached Schedule 6A				/ /	8,568,300	6,137,300	/ /		84,169	3
	Working Capital										
4	Celadon Holdings LLC	X		Working Capital	/ /	300,000	300,000	/ /	0.0500	15,000	4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 27,856,311	\$ 24,985,311			\$ 1,235,355	7
	B. Non-Facility Related										
8					/ /		Disallow R/P Int	/ /		(15,000)	8
9					/ /		Offset Int Inc	/ /		(2,464)	9
10	TOTALS (lines 7, 8 and 9)					\$ 27,856,311	\$ 24,985,311			\$ 1,217,891	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.

Facility Name: New City Supportive Living Report Period Beginning: 1/1/2021 Ending: 1/1/1900

Schedule 6A  
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	Affordable Housing Continuum		X	Third Mortgage	1/30/13	\$ 2,248,300	\$ 2,248,300	12/1/54	0.0231	\$ 51,936	1
2	City of Chicago Bonds		X	Fourth Mortgage	12/1/12	1,000,000	989,000	12/1/54	None		2
3	AHC Ashland LLC		X	Fifth Mortgage	1/30/13	2,900,000	2,900,000	12/1/54	None		
4	City of Chicago Bonds		X	Sixth Mortgage	5/1/15	2,420,000		12/1/30	0.0800	32,233	
5											
6											
7											3
13											9
14	TOTALS (lines 7, 8 and 9)					\$ 8,568,300	\$ 6,137,300			\$ 84,169	10

## STATE OF ILLINOIS

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Facility Name: New City Supportive Living

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*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 86,000	\$ 86,000	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 170,498 )	553,253	553,253	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	46,678	46,678	6
7	Other Prepaid Expenses	111,543	111,543	7
8	Accounts Receivable (owners or related parties)	9,063	9,063	8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 806,537	\$ 806,537	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	1,172,390	1,172,390	13
14	Buildings, at Historical Cost	36,107,546	36,107,546	14
15	Leasehold Improvements, at Historical Cost	281,617	279,869	15
16	Equipment, at Historical Cost	1,081,370	1,081,370	16
17	Accumulated Depreciation (book methods)	(6,294,531)	(6,294,486)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	36,497	36,497	19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(22,812)	(22,812)	20
21	Restricted Funds	739,729	739,729	21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Loan Fees, Net</u>	1,062,563	1,062,563	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 34,164,369	\$ 34,162,666	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 34,970,906	\$ 34,969,203	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 124,150	\$ 124,150	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable	106,850	106,850	31
32	Accrued Interest Payable	1,788,569	1,788,569	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	<b>Other Current Liabilities(specify):</b>			
35	<u>See Attached Schedule I</u>	4,337,319	4,337,319	35
36				36
37	<b>TOTAL Current Liabilities (sum of lines 26 thru 36)</b>	\$ 6,356,888	\$ 6,356,888	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable	300,000	300,000	38
39	Mortgage Payable	24,685,311	24,685,311	39
40	Bonds Payable			40
41	Deferred Compensation			41
	<b>Other Long-Term Liabilities(specify):</b>			
42				42
43				43
44	<b>TOTAL Long-Term Liabilities (sum of lines 38 thru 43)</b>	\$ 24,985,311	\$ 24,985,311	44
45	<b>TOTAL LIABILITIES (sum of lines 37 and 44)</b>	\$ 31,342,199	\$ 31,342,199	45
46	<b>TOTAL EQUITY</b>	\$ 3,628,707	\$ 3,627,004	46
47	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)</b>	\$ 34,970,906	\$ 34,969,203	47

\*(See instructions.)



Facility Name: New City Supportive Living

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	
	<b>I. Revenue</b>	<b>Amount</b>	
	<b>A. SLF Resident Care</b>		
1	Gross SLF Resident Revenue	\$ 4,218,328	1
2	Discounts and Allowances	(39,514)	2
3	<b>SUBTOTAL Resident Care (line 1 minus line 2)</b>	\$ 4,178,814	3
	<b>B. Other Operating Revenue</b>		
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants	79,111	6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care		8
9	Non-Resident Meals		9
10	Laundry		10
11	<b>SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)</b>	\$ 79,111	11
	<b>C. Non-Operating Revenue</b>		
12	Contributions		12
13	Interest and Other Investment Income	2,464	13
14	<b>SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)</b>	\$ 2,464	14
	<b>D. Other Revenue (specify):</b>		
15	See Attached Schedule I	128,488	15
16			16
17	<b>SUBTOTAL Other Revenue (sum of lines 15 and 16)</b>	\$ 128,488	17
18	<b>TOTAL REVENUE (sum of lines 3, 11, 14 and 17)</b>	\$ 4,388,877	18

		2	
	<b>II. Expenses</b>	<b>Amount</b>	
	<b>A. Operating Expenses</b>		
19	General Services	675,816	19
20	Health Care/ Personal Care	23,509	20
21	General Administration	2,551,759	21
	<b>B. Capital Expense</b>		
22	Ownership	2,564,930	22
	<b>C. Other Expenses</b>		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	<b>TOTAL EXPENSES (sum of lines 19 thru 27)</b>	\$ 5,816,014	28
29	<b>Income Before Income Taxes (line 18 minus line 28)</b>	\$ (1,427,137)	29
30	<b>Income Taxes</b>	\$	30
31	<b>NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)</b>	\$ (1,427,137)	31
	<b>III. Net Resident Care Revenue detailed by Payer Source</b>		
32	Medicaid - Net Inpatient Revenue	\$ 3,290,284	32
33	Private Pay - Net Inpatient Revenue	785,634	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify) <u>Food Stamps</u>	102,896	35
36	Other-(specify)		36
37	<b>TOTAL (This total must agree to Line 3)</b>	\$ 4,178,814	37

New City Supportive Living

Period Beginning 1/1/2021  
Period End 12/31/2021

Schedule I

XI. Balance Sheet

Line 35 Other Current Liabilities		Operating	After Consolidation
Accrued Expenses		23,024	23,024
Accrued Developer Fees		3,021,533	3,021,533
Accrued Partnership Mgmt Fee		333,121	333,121
Accrued Asset Mgmt Fee		114,937	114,937
Accrued Mgmt Fees		42,103	42,103
Due to General Partner		782,188	782,188
Due to Affiliate		13,661	13,661
Prepaid Rent		6,752	6,752
TOTAL		4,337,319	4,337,319

XII. Income Statement

Line 15 Other Revenue		Amount
Cable Income		3,008 Offset Against Cable
Phone Income		2,722 Offset Against Telep
Miscellaneous Income		3,052 Offset Against Variou
Prior Period Adjustment		119,706
TOTAL		128,488

Adjustment Detail

Line	Description	Amount
1	Offset Miscellaneous Income Against Food	(1,432)
3	Offset Cable Income Against Cable TV Expense	(3,008)
6	Offset Miscellaneous Income Against Nursing Supplies	(81)
10	Offset Phone Income Against Telephone Expense	(2,722)
10	Disallow Related Party Management Fees	(79,102)
10	Disallow Bad Debt Expense	(270,129)
17	Adjust Depreciation to Medicaid Basis	(44)
18	Offset Interest Income Against Expense	(2,464)
18	Disallow Related Party Interest Expense	(166,077)
	Various Record Provider Service Entity Expenses	64,553 See Attached Schedule
	Total Adjustments	(460,506)

FACILITY NAME: New City Supportive Living

BEGINNING:

1/1/21

ENDING:

12/31/21

ATTACHED SCHEDULE II

## ADJUSTMENT FOR SERVICE PROVIDER COSTS

## SUMMARY SCHEDULE

Sch. IV Line #		Salaries	Other	Total
1	Dietary and Food	280,480	0	280,480
2	Hskp, Laundry, Main	175,658	0	175,658
3	Heat & Other Utilities	0	(4,156)	(4,156)
4	Other	0	0	-
6	Health Care/personal	556,107	0	556,107
7	Activities & Soc Serv	33,442	0	33,442
8	Other	0	0	-
10	Admin/Clerical	362,017	19,812	381,829
11	Mkt, Promo, Adv	66,780	5,191	71,971
12	Emp Ben & PR taxes	0	245,151	245,151
13	Insurance	0	(371)	(371)
14	Other	0	0	-
17	Depreciation	0	0	-
18	Interest	0	0	-
19	Real Estate Taxes	0	0	-
				-
				-

TOTAL EXPENSES	1,474,484	265,627	1,740,111
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Miscellaneous Income (Offset Against Insurance (line 12))	(7,026)
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Miscellaneous Income (Offset Against Nursing Supplies (line 6))	(88)
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Provider Service Fee Expense	(1,668,444)
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Net adjustment required	<u>64,553</u>
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