

		FOR BHF USE			

LL2

Supportive Living Facility

**2014
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2014)**

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.

<p>I. Facility ID Number: <u>1000104</u></p> <p>Facility Name: <u>Moraine Court</u></p> <p>Address: <u>8080 S Harlem Ave</u> <u>Bridgeview</u> <u>60455</u> <small>Number City Zip Code</small></p> <p>County: <u>Cook</u></p> <p>Telephone Number: (<u>708</u>) <u>594-2700</u> Fax # ()</p> <p>Federal Employer ID Number: _____</p> <p>Date Current Owners were Certified: <u>11/12/08</u></p> <p>Type of Ownership:</p> <table style="width:100%"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Michael Zahtz</u> Telephone Number: (<u>847</u>) 676-1700 Email Address: _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input checked="" type="checkbox"/> "Sub-S" Corp.			<input type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____		<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/1/14</u> to <u>12/31/14</u> 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.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table style="width:100%"> <tr> <td style="width:20%;">Officer or Administrator of Provider</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td></td> <td>(Type or Print Name) <u>Michael Zahtz</u></td> <td></td> </tr> <tr> <td></td> <td>(Title) <u>Corporate Officer</u></td> <td></td> </tr> <tr> <td>Paid Preparer</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td></td> <td>(Print Name and Title) _____</td> <td></td> </tr> <tr> <td></td> <td>(Firm Name & Address) _____</td> <td></td> </tr> <tr> <td></td> <td>(Telephone) () _____</td> <td>Fax # () _____</td> </tr> </table> <p align="right">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</p>	Officer or Administrator of Provider	(Signed) _____	(Date) _____		(Type or Print Name) <u>Michael Zahtz</u>			(Title) <u>Corporate Officer</u>		Paid Preparer	(Signed) _____	(Date) _____		(Print Name and Title) _____			(Firm Name & Address) _____			(Telephone) () _____	Fax # () _____
<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL																																												
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	(Telephone) () _____	Fax # () _____																																												

Facility Name Moraine Court

Report Period Beginning: 1/1/14 Ending: 12/31/14

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days

Date of change in certified units / /

	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	115	Single Unit Apartment	115	41,975	1
2	35	Double Unit Apartment	35	12,775	2
3		Other		3,048	3
4	150	TOTALS	150	57,798	4

B. Census-For the entire report period.

	1 Type of Unit	2 3 4 5 Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other		Total
5	Single Unit	39,414	7,182		46,596	5
6	Double Unit	7,917	1,042		8,959	6
7	Other					7
8	TOTALS	47,331	8,224		55,555	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 96.12%

D. Indicate the number of paid bed-hold days the SLF had during this year
681 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 35 (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)

H. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/14 Fiscal Year: _____

* 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. _____

Facility Name: Moraine Court

Report Period Beginning:

1/1/14

Ending:

12/31/14

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	250,982	384,197	1,838	637,017		637,017	1
2	Housekeeping, Laundry and Maintenance	143,675	71,169	100,764	315,608		315,608	2
3	Heat and Other Utilities			151,235	151,235		151,235	3
4	Other (specify): Waste Removal			11,254	11,254		11,254	4
5	TOTAL General Services	394,657	455,366	265,091	1,115,114		1,115,114	5
B. Health Care and Programs								
6	Health Care/ Personal Care	694,750	7,732		702,482		702,482	6
7	Activities and Social Services	34,440	23,329		57,769		57,769	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	729,190	31,061		760,251		760,251	9
C. General Administration								
10	Administrative and Clerical	215,889	48,804	465,310	730,003	118,055	848,058	10
11	Marketing Materials, Promotions and Advertising	118,927	57,516	61,398	237,841		237,841	11
12	Employee Benefits and Payroll Taxes	206,210			206,210		206,210	12
13	Insurance-Property, Liability and Malpractice	53,294			53,294	253,287	306,581	13
14	Other (specify):							14
15	TOTAL General Administration	594,320	106,320	526,708	1,227,348	371,342	1,598,690	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,718,167	592,747	791,799	3,102,713	371,342	3,474,055	16
Capital Expenses								
D. Ownership								
17	Depreciation			60,513	60,513	6,832	67,345	17
18	Interest					731,019	731,019	18
19	Real Estate Taxes					166,749	166,749	19
20	Rent -- Facility and Grounds			1,546,271	1,546,271	(1,546,271)		20
21	Rent -- Equipment							21
22	Other (specify):							22
23	TOTAL Ownership			1,606,784	1,606,784	(641,671)	965,113	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,718,167	592,747	2,398,583	4,709,497	(270,329)	4,439,168	24

Facility Name: Moraine Court

Report Period Beginning 1/1/14

Ending: 12/31/14

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 40.87	1
2	Licensed Practical Nurses	5	23.23	2
3	Certified Nurse Assistants	16	11.84	3
4	Activity Director & Assistants	1	16.00	4
5	Social Service Workers			5
6	Head Cook	1	16.06	6
7	Cook Helpers/Assistants	10	9.68	7
8	Dishwashers	3	8.35	8
9	Maintenance Workers	3	18.57	9
10	Housekeepers	3	10.86	10
11	Laundry			11
12	Managers	1	45.67	12
13	Other Administrative	2	12.65	13
14	Clerical	1	25.00	14
15	Marketing	2	27.88	15
16	Other			16
17	Total (lines 1 thru 16)	48	\$	17

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				\$	1
2					2
3					3
4					4
5					5
Total				\$	6

VI. (B) Management fees paid to unrelated parties

	Amount of Fee	
1	\$	1
2		2
Total		\$ 3

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

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5
Moraine Court Property LLC		Bridgeview		Property	
AJM Management LLC		Bridgeview		Management	

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).

Facility Name: Moraine Court

Report Period Beginning:

1/1/14

Ending:

12/31/14

VIII. OWNERSHIP COSTS

A. Purchase price of land _____ 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											3
4											4
5											5
	Improvement Type										
6	See attached										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)				\$	\$		\$	\$	\$	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	\$	\$	\$	\$		\$	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$	\$	\$	\$		\$	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

Facility Name: Moraine Court

Report Period Beginning: 1/1/14

Ending: 12/31/14

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: _____

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			/ /	\$			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 \$ _____

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				/ /			/ /			4
5				/ /			/ /			5
6				/ /			/ /			6
7	TOTAL Facility Related				\$	\$			\$	7
	B. Non-Facility Related									
8				/ /			/ /			8
9				/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)				\$	\$			\$	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: Moraine Court

Report Period Beginning: 1/1/14

Ending:

12/31/14

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/14

(last day of reporting year)

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 420,400	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	931,287		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	44,025		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,395,712	\$	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	1,648,653		15
16	Equipment, at Historical Cost	29,171		16
17	Accumulated Depreciation (book methods)	(923,154)		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)	\$ 754,670	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,150,382	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 119,029	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	48,065		30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Accrued Expenses	(174)		35
36	Management Fee Payable	28,346		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 195,266	\$	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	Entrance Deposits	107,390		42
43				43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 107,390	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 302,656	\$	45
46	TOTAL EQUITY	\$ 1,847,726	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 2,150,382	\$	47

*(See instructions.)

Facility Name: Moraine Court

Report Period Beginning: 1/1/14

Ending:

12/31/14

XII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this Schedule to Schedule IV.)

		1	
Revenue		Amount	
A. SLF Resident Care			
1	Gross SLF Resident Revenue	\$ 5,777,563	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 5,777,563	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	6,001	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 6,001	14
D. Other Revenue (specify):			
15			15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 5,783,564	18

		2	
Expenses		Amount	
A. Operating Expenses			
19	General Services	1,115,114	19
20	Health Care/ Personal Care	760,251	20
21	General Administration	1,227,348	21
B. Capital Expense			
22	Ownership	1,606,784	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)	\$ 4,709,497	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 1,074,067	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 1,074,067	31

Expense Reclassifications and Adjustments:

Interest	731,019.00	Pg3 D18,5
Property Taxes	166,749.00	Pg3 D19,5
Professional Fees	11,999.00	Pg3 C10,5
Depreciation	6,832.00	Pg3 D17,5
Insurance	253,287.00	Pg3 C13,5
Rent	(1,546,271)	Pg3 D20,5
Commission and Fees	106,056.00	Pg3 C10,5
	<u>(270,329.00)</u>	

Related Party Costs:

Interest	731,019.00	Pg3 D18,5
Professional Fees	11,999.00	Pg3 C10,5
Depreciation	6,832.00	Pg3 D17,5
Commission and Fees	106,056.00	Pg3 C10,5
Property Taxes	166,749.00	Pg3 D19,5
Insurance	253,287.00	Pg3 C13,5
	<u>1,275,942.00</u>	

Description	Basis	Date	Cost	Method	Life	Prior Acc	Dep	Current Acc
						Dep		Dep
Improvements	TB	6/30/1985	2,593.00	Straight Line	19	2,384.00		2,384.00
Improvements	TB	8/31/1985	2,989.00	Straight Line	19	2,749.00		2,749.00
Improvements	TB	9/30/1985	4,530.00	Straight Line	19	4,160.00		4,160.00
Improvements	TB	12/31/1985	23,245.00	Straight Line	19	21,389.00		21,389.00
Improvements	TB	2/28/1986	9,412.00	Straight Line	19	8,643.00		8,643.00
Improvements	TB	3/31/1989	11,648.00	Straight Line	31.5	9,171.00	370.00	9,541.00
Improvements	TB	9/30/1989	5,000.00	Straight Line	31.5	3,859.00	159.00	4,018.00
Improvements	TB	11/30/1989	5,250.00	Straight Line	31.5	4,024.00	167.00	4,191.00
Elevator	TB	10/8/1990	5,614.00	Straight Line	31.5	4,132.00	178.00	4,310.00
Improvements	TB	10/22/1990	5,064.00	Straight Line	31.5	3,735.00	161.00	3,896.00
Water Meter	TB	1/24/1991	1,348.00	Straight Line	7	1,348.00		1,348.00
Plumbing	TB	2/15/1991	3,500.00	Straight Line	31.5	2,539.00	111.00	2,650.00
Remodel	TB	4/5/1991	3,487.00	Straight Line	31.5	2,514.00	110.00	2,624.00
Remodel	TB	5/31/1991	802.00	Straight Line	31.5	574.00	25.00	599.00
Carpet	TB	1/23/1992	588.00	Straight Line	5	588.00		588.00
Carpet	TB	2/4/1992	260.00	Straight Line	5	260.00		260.00
Utility Cart	TB	2/10/1992	290.00	Straight Line	5	290.00		290.00
Compressor	TB	2/20/1992	1,248.00	Straight Line	5	1,248.00		1,248.00
Floor Steamer	TB	3/9/1992	1,134.00	Straight Line	5	1,134.00		1,134.00
Exit Alarm	TB	3/9/1992	715.00	Straight Line	5	715.00		715.00
Steam Table	TB	3/31/1992	691.00	Straight Line	5	691.00		691.00
Carpet	TB	6/2/1992	360.00	Straight Line	5	360.00		360.00
Sign	TB	6/18/1992	4,000.00	Straight Line	5	4,000.00		4,000.00
Carpet	TB	7/6/1992	582.00	Straight Line	5	582.00		582.00
Carpet	TB	8/28/1992	820.00	Straight Line	5	820.00		820.00
Paving	TB	9/3/1992	20,000.00	Straight Line	31.5	13,520.00	635.00	14,155.00
Camcorder	TB	10/2/1992	903.00	Straight Line	5	903.00		903.00
Carpet	TB	12/15/1992	3,003.00	Straight Line	5	3,003.00		3,003.00
Disposal	TB	12/22/1992	937.00	Straight Line	5	937.00		937.00
Carpet	TB	3/31/1993	478.00	Straight Line	5	478.00		478.00
Fridge	TB	3/31/1993	538.00	Straight Line	5	538.00		538.00
A/C	TB	3/31/1993	367.00	Straight Line	5	367.00		367.00
Carpet	TB	5/26/1993	345.00	Straight Line	5	345.00		345.00

A/C	TB	7/12/1993	874.00	Straight Line	5	874.00		874.00
A/C	TB	7/12/1993	874.00	Straight Line	5	874.00		874.00
A/C	TB	7/16/1993	440.00	Straight Line	5	440.00		440.00
A/C	TB	8/16/1993	440.00	Straight Line	5	440.00		440.00
Carpet	TB	9/1/1993	463.00	Straight Line	5	463.00		463.00
A/C	TB	9/2/1993	1,175.00	Straight Line	5	1,175.00		1,175.00
Carpet	TB	9/8/1993	452.00	Straight Line	5	452.00		452.00
Carpet	TB	9/16/1993	391.00	Straight Line	5	391.00		391.00
Carpet	TB	9/16/1993	352.00	Straight Line	5	352.00		352.00
Carpet	TB	9/30/1993	301.00	Straight Line	5	301.00		301.00
Freezer	TB	10/26/1993	561.00	Straight Line	5	561.00		561.00
Water Heater	TB	1/25/1994	8,392.00	Straight Line	39	4,291.00	215.00	4,506.00
Carpet	TB	2/28/1994	19,500.00	Straight Line	39	9,938.00	500.00	10,438.00
Ice Machine	TB	5/25/1994	1,398.00	Straight Line	5	1,398.00		1,398.00
A/C	TB	6/16/1994	1,684.00	Straight Line	5	1,684.00		1,684.00
A/C	TB	7/5/1994	477.00	Straight Line	5	477.00		477.00
Carpet	TB	7/12/1994	1,153.00	Straight Line	39	575.00	29.00	604.00
Garbage Disposal	TB	7/23/1994	2,300.00	Straight Line	5	2,300.00		2,300.00
Toaster	TB	7/27/1994	784.00	Straight Line	5	784.00		784.00
Tiles	TB	8/8/1994	527.00	Straight Line	39	264.00	14.00	278.00
Kit Tiles	TB	8/8/1994	7,530.00	Straight Line	39	3,739.00	193.00	3,932.00
Kit Tiles	TB	9/26/1994	5,153.00	Straight Line	39	2,546.00	132.00	2,678.00
Boiler	TB	10/20/1994	12,519.00	Straight Line	39	6,166.00	321.00	6,487.00
Remodel Kit	TB	10/24/1994	886.00	Straight Line	39	442.00	23.00	465.00
Shelves	TB	3/31/1995	557.00	Straight Line	7	557.00		557.00
Office Furniture	TB	4/10/1995	2,714.00	Straight Line	7	2,714.00		2,714.00
Chairs	TB	5/15/1995	2,147.00	Straight Line	7	2,147.00		2,147.00
Furniture	TB	6/20/1995	1,007.00	Straight Line	7	1,007.00		1,007.00
Kitchen Equipment	TB	6/28/1995	2,062.00	Straight Line	5	2,062.00		2,062.00
Furniture	TB	8/30/1995	458.00	Straight Line	7	458.00		458.00
Furniture	TB	9/26/1995	1,581.00	Straight Line	7	1,581.00		1,581.00
Heat	TB	10/8/1995	1,450.00	Straight Line	5	1,450.00		1,450.00
Furniture	TB	11/15/1995	1,600.00	Straight Line	7	1,600.00		1,600.00
Heat	TB	11/29/1995	1,595.00	Straight Line	5	1,595.00		1,595.00
Fridge	TB	4/11/1996	334.00	Straight Line	5	334.00		334.00
A/C	TB	4/26/1996	2,130.00	Straight Line	5	2,130.00		2,130.00

A/C	TB	7/3/1996	1,892.00	Straight Line	5	1,892.00		1,892.00
A/C	TB	8/5/1996	909.00	Straight Line	5	909.00		909.00
Atrium	TB	8/15/1996	1,050.00	Straight Line	7	1,050.00		1,050.00
Atrium	TB	8/15/1996	1,267.00	Straight Line	7	1,267.00		1,267.00
Vacuum	TB	10/17/1996	643.00	Straight Line	5	643.00		643.00
VCR	TB	11/15/1996	569.00	Straight Line	5	569.00		569.00
2000 Improvements	TB	7/1/2000	63,464.00	Straight Line	39	21,897.00	1,627.00	23,524.00
2000 Furniture	TB	7/1/2000	60,666.00	Straight Line	7	60,666.00		60,666.00
Water Heater	TB	10/1/2006	7,800.00	Straight Line	7	7,800.00		7,800.00
Roof	TB	1/1/2007	89,850.00	Straight Line	15	47,443.00	5,990.00	53,433.00
SLF Improvements	TB	7/1/2008	185,000.00	Straight Line	7	185,000.00		185,000.00
SLF Improvements	TB	7/1/2008	330,375.00	Straight Line	15	154,671.00	22,025.00	176,696.00
Furniture	TB	7/1/2008	131,406.00	Straight Line	7	131,406.00		131,406.00
SLF Improvements	TB	7/1/2008	15,793.00	Straight Line	15	7,392.87	1,052.87	8,445.73
Improvements	TB	1/1/2009	35,000.00	Straight Line	15	14,058.33	2,333.33	16,391.67
Parking Lot Resurface	NTB	9/1/2010	39,800.00	Straight Line	15	8,835.60	2,653.33	11,488.93
Room Rehab	TB	12/1/2011	78,949.13	Straight Line	15	10,965.16	5,263.28	16,228.43
Ejector Pump	TB	3/7/2011	9,600.00	Straight Line	7	3,828.57	1,371.43	5,200.00
Building Improvements	TB	5/29/2012	19,750.00	Straight Line	15	1,975.00	1,316.67	3,291.67
Windows	TB	2/21/2012	109,148.00	Straight Line	15	13,037.12	7,276.53	20,313.66
Fence	TB	11/15/2012	2,800.00	Straight Line	7	450.00	400.00	850.00
Dietary Equipment	TB	5/31/2013	28,400.80	Straight Line	7	2,366.73	4,057.26	6,423.99
Landscaping	TB	8/31/2013	78,118.88	Straight Line	7	3,719.95	11,159.84	14,879.79
Room Improvements	TB	7/31/2013	71,535.00	Straight Line	15	1,987.08	4,769.00	6,756.08
Room Improvements	TB	5/31/2014	71,907.04	Straight Line	15		2,796.38	2,796.38
Handrails	TB	5/31/2014	34,128.81	Straight Line	15		1,327.23	1,327.23
			<u>1,677,823.66</u>			<u>844,391.41</u>	<u>78,762.15</u>	<u>923,153.56</u>
							<u>(18,249.14)</u>	
							<u>60,513.01</u>	

* This is to adj 3 assets that were depreciated more than their cost. Make adj to Acc Dep and Dep and record as an adj on the cost report