





Facility Name: Heritage Woods of Manteno

Report Period Beginning:

01/01/2009

Ending: 12/31/2009

## IV. COST CENTER EXPENSES (please round to the nearest dollar)

| Operating Expenses                 |   | Costs Per General Ledger |                |                  |                  | Reclassifications<br>and Adjustments | Adjusted<br>Total |           |
|------------------------------------|---|--------------------------|----------------|------------------|------------------|--------------------------------------|-------------------|-----------|
|                                    |   | Salary/Wage<br>1         | Supplies<br>2  | Other<br>3       | Total<br>4       |                                      |                   |           |
| <b>A. General Services</b>         |   |                          |                |                  |                  |                                      |                   |           |
| 1                                  | Dietary and Food Purchase                                     | 215,982                  | 170,717        | 2,234            | 388,933          |                                      | 388,933           | 1         |
| 2                                  | Housekeeping, Laundry and Maintenance                         | 84,351                   | 18,828         | 37,565           | 140,744          |                                      | 140,744           | 2         |
| 3                                  | Heat and Other Utilities                                      |                          |                | 146,473          | 146,473          | (15,515)                             | 130,958           | 3         |
| 4                                  | Other (specify):  |                          |                | 7,928            | 7,928            |                                      | 7,928             | 4         |
| 5                                  | <b>TOTAL General Services</b>                                 | <b>300,333</b>           | <b>189,545</b> | <b>194,200</b>   | <b>684,078</b>   | <b>(15,515)</b>                      | <b>668,563</b>    | <b>5</b>  |
| <b>B. Health Care and Programs</b> |   |                          |                |                  |                  |                                      |                   |           |
| 6                                  | Health Care/ Personal Care                                    | 363,412                  | 2,573          |                  | 365,985          |                                      | 365,985           | 6         |
| 7                                  | Activities and Social Services                                | 22,650                   | 9,920          |                  | 32,570           |                                      | 32,570            | 7         |
| 8                                  | Other (specify):  |                          |                |                  |                  |                                      |                   | 8         |
| 9                                  | <b>TOTAL Health Care and Programs</b>                         | <b>386,062</b>           | <b>12,493</b>  |                  | <b>398,555</b>   |                                      | <b>398,555</b>    | <b>9</b>  |
| <b>C. General Administration</b>   |   |                          |                |                  |                  |                                      |                   |           |
| 10                                 | Administrative and Clerical                                   | 110,681                  | 13,662         | 1,004,620        | 1,128,963        | (19,467)                             | 1,109,496         | 10        |
| 11                                 | Marketing Materials, Promotions and Advertising               | 24,949                   | 9,023          | 21,101           | 55,073           |                                      | 55,073            | 11        |
| 12                                 | Employee Benefits and Payroll Taxes                           |                          |                | 183,832          | 183,832          |                                      | 183,832           | 12        |
| 13                                 | Insurance-Property, Liability and Malpractice                 |                          |                | 12,671           | 12,671           |                                      | 12,671            | 13        |
| 14                                 | Other (specify):  |                          |                | 7,126            | 7,126            |                                      | 7,126             | 14        |
| 15                                 | <b>TOTAL General Administration</b>                           | <b>135,630</b>           | <b>22,685</b>  | <b>1,229,350</b> | <b>1,387,665</b> | <b>(19,467)</b>                      | <b>1,368,198</b>  | <b>15</b> |
| 16                                 | <b>TOTAL Operating Expense<br/>(Sum of lines 5, 9 and 15)</b> | <b>822,025</b>           | <b>224,723</b> | <b>1,423,550</b> | <b>2,470,298</b> | <b>(34,982)</b>                      | <b>2,435,316</b>  | <b>16</b> |
| <b>Capital Expenses</b>            |   |                          |                |                  |                  |                                      |                   |           |
| <b>D. Ownership</b>                |   |                          |                |                  |                  |                                      |                   |           |
| 17                                 | Depreciation  |                          |                |                  |                  |                                      |                   | 17        |
| 18                                 | Interest  |                          |                | 3,911            | 3,911            |                                      | 3,911             | 18        |
| 19                                 | Real Estate Taxes   |                          |                |                  |                  |                                      |                   | 19        |
| 20                                 | Rent -- Facility and Grounds                                  |                          |                |                  |                  |                                      |                   | 20        |
| 21                                 | Rent -- Equipment   |                          |                |                  |                  |                                      |                   | 21        |
| 22                                 | Other (specify):  |                          |                | 4,000            | 4,000            |                                      | 4,000             | 22        |
| 23                                 | <b>TOTAL Ownership</b>  |                          |                | <b>7,911</b>     | <b>7,911</b>     |                                      | <b>7,911</b>      | <b>23</b> |
| 24                                 | <b>GRAND TOTAL (Sum of lines 16 and 23)</b>                   | <b>822,025</b>           | <b>224,723</b> | <b>1,431,461</b> | <b>2,478,209</b> | <b>(34,982)</b>                      | <b>2,443,227</b>  | <b>24</b> |

Facility Name: Heritage Woods of Manteno

Report Period Beginning: 01/01/2009

Ending:

12/31/2009

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

|    | Personnel                      | Number of FTE | Average Hourly Wage |           |
|----|--------------------------------|---------------|---------------------|-----------|
| 1  | Registered Nurses              | 1             | \$ 28.93            | 1         |
| 2  | Licensed Practical Nurses      | 1             | 15.95               | 2         |
| 3  | Certified Nurse Assistants     | 13            | 9.68                | 3         |
| 4  | Activity Director & Assistants | 1             | 11.90               | 4         |
| 5  | Social Service Workers         |               |                     | 5         |
| 6  | Head Cook                      | 1             | 13.92               | 6         |
| 7  | Cook Helpers/Assistants        | 11            | 8.39                | 7         |
| 8  | Dishwashers                    |               |                     | 8         |
| 9  | Maintenance Workers            | 1             | 15.58               | 9         |
| 10 | Housekeepers                   | 3             | 8.17                | 10        |
| 11 | Laundry                        |               |                     | 11        |
| 12 | Managers                       | 1             | 32.04               | 12        |
| 13 | Other Administrative           | 2             | 11.21               | 13        |
| 14 | Clerical                       |               |                     | 14        |
| 15 | Marketing                      | 0             | 21.79               | 15        |
| 16 | Other                          |               |                     | 16        |
| 17 | <b>Total (lines 1 thru 16)</b> | <b>35</b>     | <b>\$</b>           | <b>17</b> |

**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        |
|   |                   |                    |  | <b>Total</b>                                     | <b>6</b> |
|   |                   |                    |  | \$   |          |

**VI. (B) Management fees paid to unrelated parties**

|   |                      | Amount of Fee |          |
|---|----------------------|---------------|----------|
| 1 | BMA Management, LTD. | \$ 140,477    | 1        |
| 2 |                      |               | 2        |
|   |                      | <b>Total</b>  | <b>3</b> |
|   |                      | \$ 140,477    |          |

**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 |
|---------------------------|---|----------|---|
| DSI Flora Operator, LLC   |   | Flora    |   |
| DSI Ottawa Operator, LLC  |   | Ottawa   |   |
| DSI Watseka Operator, LLC |   | Watsseka |   |

**OTHER RELATED BUSINESS ENTITIES**

| Name | 3 | City | 4 | Type of Business | 5 |
|------|---|------|---|------------------|---|
|      |   |      |   |                  |   |
|      |   |      |   |                  |   |
|      |   |      |   |                  |   |

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).

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Report Period Beginning: 01/01/2009

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VIII. OWNERSHIP COSTS

N/A - LEASED

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<br>Units*                    | FOR BHF USE ONLY | 2<br>Year<br>Acquired | 3<br>Year<br>Constructed | 4<br>Cost | 5<br>Current Book<br>Depreciation | 6<br>Life<br>in Years | 7<br>Straight Line<br>Depreciation | 8<br>Adjustments | 9<br>Accumulated<br>Depreciation |    |
|----|--------------------------------|------------------|-----------------------|--------------------------|-----------|-----------------------------------|-----------------------|------------------------------------|------------------|----------------------------------|----|
| 1  |                                |                  |                       |                          | \$        | \$                                |                       | \$                                 | \$               | \$                               | 1  |
| 2  |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 2  |
| 3  |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 3  |
| 4  |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 4  |
| 5  |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 5  |
|    | <b>Improvement Type</b>        |                  |                       |                          |           |                                   |                       |                                    |                  |                                  |    |
| 6  |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 6  |
| 7  |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 7  |
| 8  |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 8  |
| 9  |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 9  |
| 10 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 10 |
| 11 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 11 |
| 12 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 12 |
| 13 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 13 |
| 14 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 14 |
| 15 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 15 |
| 16 |                                |                  |                       |                          |           |                                   |                       |                                    |                  |                                  | 16 |
| 17 | <b>TOTAL (lines 1 thru 16)</b> |                  |                       |                          | \$        | \$                                |                       | \$                                 | \$               | \$                               | 17 |

C. Equipment Depreciation -- Including Transportation.

|    | Type                           | 1<br>Cost | 2<br>Current Book<br>Depreciation | 3<br>Straight Line<br>Depreciation | 4<br>Adjustments | 5<br>Life<br>in Years | 6<br>Accumulated<br>Depreciation |    |
|----|--------------------------------|-----------|-----------------------------------|------------------------------------|------------------|-----------------------|----------------------------------|----|
| 18 | Movable Equipment              | \$        | \$                                | \$                                 | \$               |                       | \$                               | 18 |
| 19 | Vehicles                       |           |                                   |                                    |                  |                       |                                  | 19 |
| 20 | <b>TOTAL (lines 18 and 19)</b> | \$        | \$                                | \$                                 | \$               |                       | \$                               | 20 |

D. Depreciable Non-Care Assets Included in General Ledger.

|    | 1<br>Description and Year Acquired  | 2<br>Cost | 3<br>Current Book<br>Depreciation | 4<br>Accumulated<br>Depreciation |    |
|----|-------------------------------------|-----------|-----------------------------------|----------------------------------|----|
| 21 |                                     | \$        | \$                                | \$                               | 21 |
| 22 |                                     |           |                                   |                                  | 22 |
| 23 |                                     |           |                                   |                                  | 23 |
| 24 | <b>TOTALS (lines 21, 22 and 23)</b> | \$        | \$                                | \$                               | 24 |

Facility Name: Heritage Woods of Manteno

Report Period Beginning: 01/01/2009

Ending: 2/31/2009

**IX. RENTAL COSTS**

**A. Building and Fixed Equipment**

1. Name of Party Holding Lease: DSI Manteno Owner, LLC

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 | 2005             | 87              | 10/24/07      | \$ 783,777    | 30                  |                             | 3 |
| 4 | Additions         |                  |                 | / /           |               |                     |                             | 4 |
| 5 |                   |                  |                 | / /           |               |                     |                             | 5 |
| 6 |                   |                  |                 | / /           |               |                     |                             | 6 |
| 7 | TOTAL             |                  | 87              |               | \$ 783,777    |                     |                             | 7 |

8. Is movable equipment rental included in building rental?

YES  NO

9. Rental amount for movable equipment \$                      included in building lease

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 | Name of Lender            | 2         |    | 3              | 4       | 6               |              | 7       | 8        | 9        |    |
|-------------------------------------|---|---------------------------|-----------|----|----------------|---------|-----------------|--------------|---------|----------|----------|----|
|                                     |   |                           | Related** |    |                |         | Purpose of Loan | Date of Note |         |          |          |    |
|                                     |   |                           | YES       | NO |                |         | Original        | Balance      |         |          |          |    |
| <b>A. Directly Facility Related</b> |   |                           |           |    |                |         |                 |              |         |          |          |    |
| <b>Long-Term</b>                    |   |                           |           |    |                |         |                 |              |         |          |          |    |
| 1                                   |   |                           |           |    |                | / /     | \$              |              |         | / /      |          | \$ |
| 2                                   |   |                           |           |    |                | / /     |                 |              |         | / /      |          |    |
| 3                                   |   |                           |           |    |                | / /     |                 |              |         | / /      |          |    |
| <b>Working Capital</b>              |   |                           |           |    |                |         |                 |              |         |          |          |    |
| 4                                   |   | COUNTRY BANK              |           | X  | LINE OF CREDIT | 11/1/09 | 600,000         | 175,904      | 11/1/10 | VARIABLE | 3,427    | 4  |
| 5                                   |   |                           |           |    |                | / /     |                 |              |         | / /      |          | 5  |
| 6                                   |   | INT ON SEC DEPOSITS       |           |    |                | / /     |                 |              |         | / /      | 484      | 6  |
| 7                                   |   | TOTAL Facility Related    |           |    |                |         | \$ 600,000      | \$ 175,904   |         |          | \$ 3,911 | 7  |
| <b>B. Non-Facility Related</b>      |   |                           |           |    |                |         |                 |              |         |          |          |    |
| 8                                   |   |                           |           |    |                | / /     |                 |              |         | / /      |          | 8  |
| 9                                   |   |                           |           |    |                | / /     |                 |              |         | / /      |          | 9  |
| 10                                  |   | TOTALS (lines 7, 8 and 9) |           |    |                |         | \$ 600,000      | \$ 175,904   |         |          | \$ 3,911 | 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: Heritage Woods of Manteno

Report Period Beginning: 01/01/2009

Ending:

12/31/2009

## XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2009

(last day of reporting year)

|    |   | 1          | 2              |    |
|----|---|------------|----------------|----|
|    |   | Operating  | After          |    |
|    |   |            | Consolidation* |    |
|    | <b>A. Current Assets</b>  |            |                |    |
| 1  | Cash on Hand and in Banks   | \$ 61,760  | \$             | 1  |
| 2  | Cash-Patient Deposits   |            |                | 2  |
| 3  | Accounts & Short-Term Notes Receivable-<br>Patients (less allowance ) | 604,279    |                | 3  |
| 4  | Supply Inventory (priced at )   |            |                | 4  |
| 5  | Short-Term Investments  |            |                | 5  |
| 6  | Prepaid Insurance   | 12,619     |                | 6  |
| 7  | Other Prepaid Expenses  | 5,213      |                | 7  |
| 8  | Accounts Receivable (owners or related parties)                       |            |                | 8  |
| 9  | Other(specify):   |            |                | 9  |
| 10 | <b>TOTAL Current Assets</b><br>(sum of lines 1 thru 9)                | \$ 683,871 | \$             | 10 |
|    | <b>B. Long-Term Assets</b>  |            |                |    |
| 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                            |            |                | 15 |
| 16 | Equipment, at Historical Cost   |            |                | 16 |
| 17 | Accumulated Depreciation (book methods)                               |            |                | 17 |
| 18 | Deferred Charges  |            |                | 18 |
| 19 | Organization & Pre-Operating Costs                                    |            |                | 19 |
| 20 | Accumulated Amortization -<br>Organization & Pre-Operating Costs      |            |                | 20 |
| 21 | Restricted Funds  |            |                | 21 |
| 22 | Other Long-Term Assets (specify):                                     |            |                | 22 |
| 23 | Other(specify):   |            |                | 23 |
| 24 | <b>TOTAL Long-Term Assets</b><br>(sum of lines 11 thru 23)            | \$         | \$             | 24 |
| 25 | <b>TOTAL ASSETS</b><br>(sum of lines 10 and 24)                       | \$ 683,871 | \$             | 25 |

\*(See instructions.)

|    |   | 1          | 2              |    |
|----|---|------------|----------------|----|
|    |   | Operating  | After          |    |
|    |   |            | Consolidation* |    |
|    | <b>C. Current Liabilities</b>                                   |            |                |    |
| 26 | Accounts Payable  | \$ 23,878  | \$             | 26 |
| 27 | Officer's Accounts Payable                                      |            |                | 27 |
| 28 | Accounts Payable-Patient Deposits                               | 77,062     |                | 28 |
| 29 | Short-Term Notes Payable  | 175,904    |                | 29 |
| 30 | Accrued Salaries Payable  | 36,867     |                | 30 |
| 31 | Accrued Taxes Payable   |            |                | 31 |
| 32 | Accrued Interest Payable  |            |                | 32 |
| 33 | Deferred Compensation   |            |                | 33 |
| 34 | Federal and State Income Taxes                                  |            |                | 34 |
|    | <b>Other Current Liabilities(specify):</b>                      |            |                |    |
| 35 | Accrued Liabilities   | 14,780     |                | 35 |
| 36 | Unearned Revenue  | 1,374      |                | 36 |
| 37 | <b>TOTAL Current Liabilities</b><br>(sum of lines 26 thru 36)   | \$ 329,865 | \$             | 37 |
|    | <b>D. Long-Term Liabilities</b>                                 |            |                |    |
| 38 | Long-Term Notes Payable   |            |                | 38 |
| 39 | Mortgage Payable  |            |                | 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</b><br>(sum of lines 38 thru 43) | \$         | \$             | 44 |
| 45 | <b>TOTAL LIABILITIES</b><br>(sum of lines 37 and 44)            | \$ 329,865 | \$             | 45 |
| 46 | <b>TOTAL EQUITY</b>   | \$ 354,006 | \$             | 46 |
| 47 | <b>TOTAL LIABILITIES AND EQUITY</b><br>(sum of lines 45 and 46) | \$ 683,871 | \$             | 47 |

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

|    | Revenue  | Amount       |    |
|----|--|--------------|----|
|    | <b>A. SLF Resident Care</b>                                      |              |    |
| 1  | Gross SLF Resident Revenue                                       | \$ 2,992,590 | 1  |
| 2  | Discounts and Allowances   | (8,124)      | 2  |
| 3  | <b>SUBTOTAL Resident Care (line 1 minus line 2)</b>              | \$ 2,984,466 | 3  |
|    | <b>B. Other Operating Revenue</b>                                |              |    |
| 4  | Special Services   | 113,556      | 4  |
| 5  | Other Health Care Services                                       |              | 5  |
| 6  | Special Grants   |              | 6  |
| 7  | Gift and Coffee Shop   |              | 7  |
| 8  | Barber and Beauty Care   | 19,619       | 8  |
| 9  | Non-Resident Meals   | 4,726        | 9  |
| 10 | Laundry  |              | 10 |
| 11 | <b>SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)</b> | \$ 137,901   | 11 |
|    | <b>C. Non-Operating Revenue</b>                                  |              |    |
| 12 | Contributions  |              | 12 |
| 13 | Interest and Other Investment Income                             | 696          | 13 |
| 14 | <b>SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)</b>   | \$ 696       | 14 |
|    | <b>D. Other Revenue (specify):</b>                               |              |    |
| 15 | Deposit Fee  | 700          | 15 |
| 16 | Employee reimbursements  | 21           | 16 |
| 17 | <b>SUBTOTAL Other Revenue (sum of lines 15 and 16)</b>           | \$ 721       | 17 |
| 18 | <b>TOTAL REVENUE (sum of lines 3, 11, 14 and 17)</b>             | \$ 3,123,784 | 18 |

|    | Expenses   | Amount       |    |
|----|--|--------------|----|
|    | <b>A. Operating Expenses</b>                                   |              |    |
| 19 | General Services   | 684,078      | 19 |
| 20 | Health Care/ Personal Care                                     | 398,555      | 20 |
| 21 | General Administration   | 1,387,665    | 21 |
|    | <b>B. Capital Expense</b>                                      |              |    |
| 22 | Ownership  | 7,911        | 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>                | \$ 2,478,209 | 28 |
| 29 | <b>Income Before Income Taxes (line 18 minus line 28)</b>      | \$ 645,575   | 29 |
| 30 | <b>Income Taxes</b>  | \$           | 30 |
| 31 | <b>NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)</b> | \$ 645,575   | 31 |

**COST CENTER EXPENSES**

A. General Services - Other

|                         |              |
|-------------------------|--------------|
| Exterminating           | 970          |
| Rubbish Removal         | 4,649        |
| Vehicle Expense         | 2,180        |
| Water Softener          | 129          |
| Misc Operating Expenses | -            |
| Total                   | <b>7,928</b> |

C. General Administration - Other

|            |              |
|------------|--------------|
| Consulting | 417          |
| Legal      | -            |
| Accounting | 60           |
| Audit      | 4,500        |
| Bad Debt   | 2,149        |
| Total      | <b>7,126</b> |

D. Ownership

|                                |              |
|--------------------------------|--------------|
| Letter of Credit               | 3,000        |
| Mortgage Insurance Premium     |              |
| Partnership Management Fee     |              |
| Asset Management Fee           |              |
| Incentive Manangement Fee      |              |
| Tax Credit Fee & Incentive Fee |              |
| Amortization Expense           |              |
| Business Interruption          |              |
| Property Damage Loss           | 1,000        |
| Total                          | <b>4,000</b> |

Reclassifications and Adjustments

Heat & Other Utilities (15,515) Cable

Administrative and Clerical (19,467) Telephone Revenue

