

		FOR BHF USE			

LL2

Supportive Living Facility
2020
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2020)

IMPORTANT NOTICE
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN SECTION 146.265 OF THE 89 IL ADMIN CODE. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS.

I. Facility ID Number: 1000094

Facility Name: Tabor Hills Support Lvg Comm

Address: 1439 McDowell Road Naperville 60563
 Number City Zip Code

County: DuPage

Telephone Number: (630) 778-6677 Fax # (630) 778-6680

Federal Employer ID Number: _____

Date Current Owners were Certified: 3/14/08

Type of Ownership:

<input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT	<input type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL
<input checked="" 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 <u>501 (c)(3)</u>	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____
	<input type="checkbox"/> "Sub-S" Corp.	_____
	<input type="checkbox"/> Limited Liability Co.	
	<input type="checkbox"/> Trust	
	<input type="checkbox"/> Other _____	

In the event there are further questions about this report, please contact:
Name: Amanda Springborn **Telephone Number:** (314) 925-3838
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 10/01/2019 to 9/30/2020 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider	(Signed) _____	(Date) _____
	(Type or Print Name) <u>Frances Salinas</u>	
Paid Preparer	(Title) <u>CEO</u>	
	(Signed) _____	(Date) _____
	(Print Name and Title) _____	
	(Firm Name & Address) <u>RSM US LLP</u> <u>20 N. Martingale Road, Ste. 500, Schaumburg, IL 60173</u>	
	(Telephone) (<u>847</u>) <u>517-7070</u> Fax (<u>847</u>) <u>517-7067</u>	

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 Tabor Hills Support Lvg Comm

##

Report Period Beginning: 10/01/2019 Ending: 9/30/2020

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	87	Single Unit Apartment	87	31,842	1
2	8	Double Unit Apartment	8	2,928	2
3		Other			3
4	95	TOTALS	95	34,770	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	11,593	17,840		29,433	5
6	Double Unit	2,607	2,306		4,913	6
7	Other					7
8	TOTALS	14,200	20,146		34,346	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 98.78%

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

0

Also, indicate the number of unpaid bed-hold days the SLF

had during this year. N/A (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? Note : Non-allowable costs have been eliminated in Schedule IV, Column 5.

YES NO

(FISCAL YEAR 2020)

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)

N/A

H. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH* I. Is your fiscal year identical to your tax year? YES NOTax Year: 9/30/2020 Fiscal Year: 9/30/2020

* All facilities other than governmental must report on the accrual basis.

J. Does the facility have any Illinois Housing Development Authority Loans

outstanding? Yes If yes, did the facility make all of the required payments of interest and principle? YesIf 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 principle? N/AIf no, explain. N/AL. Does the facility have any loans from the IL Dept of Commerce and Economic Opportunity outstanding? No If yes, did the facilitymake all of the required payments of interest and principle? N/AIf no, explain. N/A

Facility Name: Tabor Hills Support Lvg Comm

Report Period Beginning:

10/01/2019

Ending: 9/30/2020

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

Operating Expenses		Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage 1	Supplies 2	Other 3	Total 4			
A. General Services								
1	Dietary and Food Purchase	327,840	264,180	3,915	595,935	(615)	595,320	1
2	Housekeeping, Laundry and Maintenance	90,860	56,944	121,286	269,090		269,090	2
3	Heat and Other Utilities			247,603	247,603		247,603	3
4	Other (specify):							4
5	TOTAL General Services	418,700	321,124	372,804	1,112,628	(615)	1,112,013	5
B. Health Care and Programs								
6	Health Care/ Personal Care	667,172	10,321	456	677,949		677,949	6
7	Activities and Social Services	44,068	3,441	3,482	50,991		50,991	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	711,240	13,762	3,938	728,940		728,940	9
C. General Administration								
10	Administrative and Clerical	243,345	6,068	111,507	360,920	(26,251)	334,669	10
11	Marketing Materials, Promotions and Advertising			115,658	115,658	(115,658)		11
12	Employee Benefits and Payroll Taxes	19,800		342,920	362,720		362,720	12
13	Insurance-Property, Liability and Malpractice			156,600	156,600		156,600	13
14	Other (specify):							14
15	TOTAL General Administration	263,145	6,068	726,685	995,898	(141,909)	853,989	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,393,085	340,954	1,103,427	2,837,466	(142,524)	2,694,942	16
Capital Expenses								
D. Ownership								
17	Depreciation			470,785	470,785	37,159	507,944	17
18	Interest			332,191	332,191	(2,815)	329,376	18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):							22
23	TOTAL Ownership			802,976	802,976	34,344	837,320	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,393,085	340,954	1,906,403	3,640,442	(108,180)	3,532,262	24

Facility Name: Tabor Hills Support Lvg Comm

Report Per: 2020 10/01/2019 Ending: 9/30/2020

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses		\$	1
2	Licensed Practical Nurses	1.16	28.79	2
3	Certified Nurse Assistants	15.62	13.93	3
4	Activity Director & Assistants	1.23	15.20	4
5	Social Service Workers			5
6	Head Cook	3.40	17.36	6
7	Cook Helpers/Assistants	5.31	15.63	7
8	Dishwashers			8
9	Maintenance Workers	0.92	19.65	9
10	Housekeepers	1.80	11.89	10
11	Laundry			11
12	Managers	0.23	100.52	12
13	Other Administrative	0.89	39.82	13
14	Clerical			14
15	Marketing			15
16	Other Res Serv Coor & HR Director	1.84	34.26	16
17	Total (lines 1 thru 16)	32.40	\$	17

VI. (A) STATEMENT OF COMPENSATION AND OTHER PAYMENTS TO OWNERS, RELATIVES AND MEMBERS OF THE BOARD OF DIRECTORS.

	(FISCAL YEAR 2020)	Average Hours Per Work Week Devoted to this Business	Amount of Compensation for this Reporting Period	
	NAME and FUNCTION	Interest		
1	Frances Salinas	0%	48,000	1
2				2
3				3
4				4
5				5
Total			\$ 48,000	6

VI. (B) Management fees paid to unrelated parties

	Amount of Fee	
1	N/A	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	City
Tabor Hills Health Care Facility, Inc.	Naperville

OTHER RELATED BUSINESS ENTITIES

Name	City	Type of Business
Bohemian Home for the Aged	Naperville	Townhomes

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: Tabor Hills Support Lvg Comm

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10/01/2019

Ending:

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VIII. OWNERSHIP COSTS

A. Purchase price of land 1,049,853 Year land was acquired 2000

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 (FISCAL YEAR 2020)	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	95		2008	2008	\$ 16,529,128	\$ 415,763	40	\$ 415,763	\$	\$ 4,694,658	1
2											2
3											3
4											4
5											5
Improvement Type											
6	Landscaping		2008	2008	338,305	22,554	15	22,554		277,220	6
7	Landscaping		2009	2009	12,096	302	40	302		3,478	7
8	Oak File Cabinets		2009	2009	4,833	121	40	121		1,391	8
9	Cable and wire work for new doors		2009	2009	2,500	63	40	63		719	9
10	Exercise room wall, mirror and trim		2009	2009	4,590	115	40	115		1,320	10
11	Electrical work for spa		2009	2009	3,071	77	40	77		883	11
12	Seeding of west and south basins		2009	2009	4,173	278	15	278		3,199	12
13	Ecological land management		2010	2010	7,837	261	30	261		2,741	13
14	Elevator		2010	2010	5,883	147	40	147		1,543	14
15	Room 170 Water Leak Repair		2012	2012	8,287	207	40	207		1,660	15
16	See Attachment 1				343,170	(19,062)		19,257	38,319	91,469	16
17	TOTAL (lines 1 thru 16)				\$ 17,263,873	\$ 420,825		\$ 459,144	\$ 38,319	\$ 5,080,280	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	\$ 776,696	\$ 49,960	\$ 48,800	(1,160)	5-10 yrs	\$ 753,095	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 776,696	\$ 49,960	\$ 48,800	(1,160)		\$ 753,095	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: Tabor Hills Support Lvg Comm

Report ###

10/01/2019

Ending: 9/30/2020

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? (FISCAL 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	N/A		N/A			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				
		YES	NO			Original	Balance				
A. Directly Facility Related											
Long-Term											
1	Illinois Revenue Authority		X	Mortgage	11/22/06	\$ 14,044,982	\$ 8,086,486	11/15/36	Varies	\$ 332,191	1
2											2
3											3
Working Capital											
4	Fifth third Bank		X	PPP Loan	5/11/20	304,800	304,800	5/10/22	1%	-	4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 14,349,782	\$ 8,391,286			\$ 332,191	7
B. Non-Facility Related											
8	Interest Income Offset				/ /			/ /		(2,815)	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 14,349,782	\$ 8,391,286			\$ 329,376	10

* If there is an option to buy the building, please provide complete details on an attached schedule.

** If there is any overlap in ownership between the facility and the lender, this must be indicated in column 2.

STATE OF ILLINOIS

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Facility Name: Tabor Hills Support Lvg Comm

Report Period Beginning: 10/01/2019

Ending:

9/30/2020

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 9/30/2020

2020

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 5,328	\$ 5,328	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 4,479)	233,065	233,065	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	41,782	41,782	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Schedule 7A	9,606,087	9,606,087	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 9,886,262	\$ 9,886,262	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	1,049,853	1,049,853	13
14	Buildings, at Historical Cost	16,541,224	16,541,224	14
15	Leasehold Improvements, at Historical Cost	691,865	722,649	15
16	Equipment, at Historical Cost	828,085	776,696	16
17	Accumulated Depreciation (book methods)	(6,181,126)	(5,833,375)	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): Bond Cost	76,344	76,344	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 13,006,245	\$ 13,333,391	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 22,892,507	\$ 23,219,653	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	(FISCAL YEAR 2020)	\$ 32,650	\$ 32,650	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	974,027	974,027	29
30	Accrued Salaries Payable	80,133	80,133	30
31	Accrued Taxes Payable	(26,958)	(26,958)	31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	See Schedule 7A	5,839,182	5,839,182	35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 6,899,034	\$ 6,899,034	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable			39
40	Bonds Payable	7,417,259	7,417,259	40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42				42
43				43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 7,417,259	\$ 7,417,259	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 14,316,293	\$ 14,316,293	45
46	TOTAL EQUITY	\$ 8,576,214	\$ 8,903,360	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 22,892,507	\$ 23,219,653	47

*(See instructions.)

Schedule 7A

2020

XI. Balance Sheet

A. Current Assets

Line 9: Other current Assets

(FISCAL YEAR 2020)

<u>Account No.</u>	<u>Description</u>	<u>After</u>	
		<u>Operating</u>	<u>Consolidation</u>
1040	BHC Interfund Transfer	9,541,666	9,541,666
1099	Exchange Clearing Account	162	162
1616	Federal Income Tax W/H	42,247	42,247
1618	State Income Tax W/H	18,306	18,306
1657	Employee Life Insurance Pren	3,706	3,706
		<u>9,606,087</u>	<u>9,606,087</u>
		-	-

C. Current Liabilities

Line 35: Other current Liabilities

<u>Account No.</u>	<u>Description</u>	<u>After</u>	
		<u>Operating</u>	<u>Consolidation</u>
1029.5	Refunds (Residents)	74,971	74,971
1029.9	Resident credit balances**	(23,918)	(23,918)
1039	THH Interfund Transfer	(5,802,090)	(5,802,090)
1614	Pension Liability (Add'l)	(31,701)	(31,701)
1651	ACCRUED EXPENSES	(19,900)	(19,900)
1659.1	Public Aid Reconciling Accour	-	-
1681	Resident Trust Fund	(2,774)	(2,774)
1700	SLC Application Fee	(11,250)	(11,250)
1710	SLC Scooter/Pet Deposit Fee	(275)	(275)
2072	Deferred Revenue - CARES F	(22,245)	(22,245)
		<u>(5,839,182)</u>	<u>(5,839,182)</u>
		-	-

Facility Name: Tabor Hills Support Lvg Comm

Report Period Beginning: 10/01/2019

Ending:

9/30/2020

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	\$ 4,481,641	1
2	Discounts and Allowances	19,950	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 4,501,591	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	615	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 615	11
C. Non-Operating Revenue			
12	Contributions	250	12
13	Interest and Other Investment Income	2,815	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 3,065	14
D. Other Revenue (specify):			
15	See Schedule 8A	148,203	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 148,203	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 4,653,474	18

		2	
Expenses		Amount	
A. Operating Expenses			
19	General Services	1,112,628	19
20	Health Care/ Personal Care	728,940	20
21	General Administration	995,898	21
B. Capital Expense			
22	Ownership	802,976	22
C. Other Expenses			
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	TOTAL EXPENSES (sum of lines 19 thru 27)	\$ 3,640,442	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 1,013,032	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 1,013,032	31

Schedule 8A

XII. Income Statement
Section D. Other Revenue

(FISCAL YEAR 2020)

<u>Description</u>	<u>Amount</u>
3004 CARES Provider Relief Fund	83,024
3051.5 SLC Internet Private	3,368
3052.1 SLC Cable Private	9,906
3053.1 Telephone Income Private	14,789
3090 SLC Application Revenue	4,000
3095 SLC Food Stamp	27,549
3140.1 THH Alarm Fee-Private	440
3305.1 THH Resident Private- Cash Out	-
5350 Gift Shop/General Store	2,310
5641 Fund Raising Income/Expenses	1,575
5642 Misc Income	1,242
	<u>148,203</u>
	-

)

	Improvement Type	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
18	Building Control Systems - Electrical	2013		17,935	1,794	10	1,794	-	13,452	18
19	Water Heater Installation	2013		8,432	211	40	211	-	1,581	19
20	Installation of Call Lights	2013		22,805	2,281	10	2,281	-	17,105	20
21	Landscaping	2014		12,830	2,566	5	2,566	-	16,679	21
22	Air Handling Units & VAV Boxes	2014		8,866	400	20	400	-	2,601	22
23	Fence Purchase & Installation	2014		4,290	429	10	429	-	2,789	23
24	Furnish & Install I/A System of Air Handling	2014		12,500	625	20	625	-	4,063	24
25	Landscaping	2015		14,389	959	15	959	-	5,276	25
26	Pavement Sealcoat	2015		8,895	1,271	7	1,271	-	6,989	26
27	Trane Heating Units	2015		4,709	118	40	118	-	648	27
28	LED Lighting	2015		15,430	386	40	386	-	2,122	28
29	LED Light Poles/Junction Box	2015		41,880	1,047	40	1,047	-	5,759	29
30	Carpet - Naperville Room	2017		19,529	488	40	488	-	1,709	30
31	Dry Heads Replacement	2017		2,672	33	40	33	-	100	31
32	Carpet - Naperville Room #2	2018		19,461	486	40	486	-	1,215	32
33	Carpet Installation - 1st & 2nd Floor	2018		19,168	479	40	479	-	1,198	33
34	Veranda Carpet Install and Disposal	2018		2,741	69	40	69	-	103	34
35	VTAC Replacement	2018		3,300	83	40	83	-	124	35
36	2 water heater installs and replacements	2019		24,848	2,484	10	2,484	-	3,726	36
37	Heat pumps	2019		11,777	1,178	10	1,178	-	1,767	37
38	Air conditioners with optional heater	2019		11,849	1,185	10	1,185	-	1,777	38
39	Straton Mechanical - unit condensing	2020		48,550	607	40	607	-	607	39
40	Replace Accelerators	2020		2,810	35	40	35	-	35	40
41	Replace blower wheel / installed service valve	2020		3,505	44	40	44	-	44	41
42	Reconcile to book depreciaton				(38,319)			38,319		42
43								-		43
44	Assets under \$2,500 Expenses							-		44
45								-		45
46	Total (Attachment 1) to Schedule VIII - Line 16			\$ 343,170	\$ (19,062)		\$ 19,257	\$ 38,319	\$ 91,469	46