

		FOR BHF USE			

LL2

Supportive Living Facility

2012

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2012)

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: 1000053

Facility Name: Hickory Estates of Pana

Address: 101 North Hickory Pana 62557

Number City Zip Code

County: Christian

Telephone Number: (217) 562-2022 Fax # 217 562-2027

Federal Employer ID Number:

Date Current Owners were Certified: 12-12-05

Type of Ownership:

☐	VOLUNTARY, NON-PROFIT	☐	PROPRIETARY	☐	GOVERNMENTAL
☐	Charitable Corp.	☐	Individual	☐	State
☐	Trust	☐	Partnership	☐	County
IRS Exemption Code		☐	Corporation	☐	Other
		☒	"Sub-S" Corp.		
		☒	Limited Liability Co.		
		☐	Trust		
		☐	Other		

In the event there are further questions about this report, please contact:

Name: Jeffrey W Copley Telephone Number: (217) 562-3121

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 01-01-12 to 12-31-12 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) Jeffrey W Copley

(Title) Secretary/Treasurer

Paid Preparer

(Signed) (Date)

(Print Name and Title)

(Firm Name & Address)

(Telephone) () Fax # ()

MAIL TO: BUREAU OF HEALTH FINANCE

IL DEPT OF HEALTHCARE AND FAMILY SERVICES

201 S. Grand Avenue East

Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name **Hickory Estates of Pana**

Report Period Beginning: 01-01-12 **Ending:** 12-31-12

III. STATISTICAL DATA

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

Date of change in certified units

12-12-05

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	39	Single Unit Apartment	39	365	1		
2	7	Double Unit Apartment	7	365	2		
3		Other			3		
4	46	TOTALS	46	730	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	4,674	9,278		13,952	5
6	Double Unit	120	1,884		2,004	6
7	Other					7
8	TOTALS	4,794	11,162		15,956	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 2185.75%

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

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

ACCUAL		MODIFIED	
	☒	CASH*	☐
		CASH*	☐

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

Tax Year: 2012 **Fiscal Year:** 12-31-12

* 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

make all of the required payments of interest and principle?

If no, explain.

Facility Name: Hickory Estates of Pana

Report Period Beginning:

01-01-12

Ending:

12-31-12

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	74,087	114,676	1,786	190,549		190,549	1
2	Housekeeping, Laundry and Maintenance	13,149	8,700	6,427	28,276		28,276	2
3	Heat and Other Utilities			47,751	47,751		47,751	3
4	Other (specify):			12,606	12,606		12,606	4
5	TOTAL General Services	87,236	123,376	68,570	279,182		279,182	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	161,316	447	10,690	172,453		172,453	6
7	Activities and Social Services		4,174		4,174		4,174	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	161,316	4,621	10,690	176,627		176,627	9
	C. General Administration							
10	Administrative and Clerical	66,200	5,745	31,421	103,366		103,366	10
11	Marketing Materials, Promotions and Advertising			6,790	6,790		6,790	11
12	Employee Benefits and Payroll Taxes	40,733			40,733		40,733	12
13	Insurance-Property, Liability and Malpractice			21,202	21,202		21,202	13
14	Other (specify):			6,870	6,870		6,870	14
15	TOTAL General Administration	106,933	5,745	66,283	178,961		178,961	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	355,485	133,742	145,543	634,770		634,770	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			5,987	5,987		5,987	17
18	Interest							18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds			300,000	300,000		300,000	20
21	Rent -- Equipment							21
22	Other (specify):							22
23	TOTAL Ownership			305,987	305,987		305,987	23
24	GRAND TOTAL (Sum of lines 16 and 23)	355,485	133,742	451,530	940,757		940,757	24

Facility Name: Hickory Estates of Pana

Report Period Beginning 01-01-12 Ending: 12-31-12

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	17.00	2
3	Certified Nurse Assistants	14	10.00	3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook	2	13.00	6
7	Cook Helpers/Assistants	14	9.25	7
8	Dishwashers			8
9	Maintenance Workers			9
10	Housekeepers	1	8.75	10
11	Laundry			11
12	Managers	2	18.00	12
13	Other Administrative			13
14	Clerical			14
15	Marketing			15
16	Other	1	10.00	16
17	Total (lines 1 thru 16)	35	\$	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

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5
The Parkway		Pana		N/C	
CCICS		Pana		501 c 3	

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).

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	CCICS	\$	31,421	1
2				2
Total		\$	31,421	3

Facility Name: Hickory Estates of Pana Report Period Beginning: 01-01-12 Ending: 12-31-12

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	46		2005	2004	\$ 3,345,189	\$ 121,611	28	\$ 121,611	\$	\$ 912,092	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Building and Site Improvement			2005	37,391	2,492	15	2,492		18,695	6
7	Building and Site Improvement			2006	5,891	392	15	392		2,549	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)				\$ 3,388,471	\$ 124,495		\$ 124,495	\$	\$ 933,336	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	5,987	1,197	1,197		5	5,987	19
20	TOTAL (lines 18 and 19)	\$ 5,987	\$ 1,197	\$ 1,197	\$		\$ 5,987	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: Hickory Estates of Pana

Report Period Beginning: 01-01-12 Ending: 12-31-12

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			/ /	\$			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.

STATE OF ILLINOIS

Page 7

Facility Name: Hickory Estates of Pana

Report Period Beginning: 01-01-12

Ending:

12-31-12

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12-31-12

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 83,498	\$ 272,095	1
2	Cash-Patient Deposits	34,973	63,676	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	129,604	129,604	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)		25,305	8
9	Other(specify):		11,406	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 248,075	\$ 502,086	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,020,731	13
14	Buildings, at Historical Cost		11,303,897	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	5,986	91,357	16
17	Accumulated Depreciation (book methods)	(7,042)	(3,504,823)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		19,700	19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	77,679	77,679	21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Building Improvement	5,890	438,010	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 82,513	\$ 9,446,551	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 330,588	\$ 9,948,637	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 16,208	\$ 37,119	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	34,100	34,100	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable		4,209	31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes	(718)	(718)	34
	Other Current Liabilities(specify):			
35	See Attached	9,967	299,374	35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 59,557	\$ 374,084	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable		6,999,740	39
40	Bonds Payable			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)	\$	\$ 6,999,740	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 59,557	\$ 7,373,824	45
46	TOTAL EQUITY	\$ 271,031	\$ 2,574,813	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 330,588	\$ 9,948,637	47

*(See instructions.)

Facility Name: Hickory Estates of Pana

Report Period Beginning: 01-01-12

Ending:

12-31-12

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

	Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 1,272,805	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,272,805	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	2,992	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 2,992	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income		13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$	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)	\$ 1,275,797	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	279,182	19
20	Health Care/ Personal Care	176,627	20
21	General Administration	178,961	21
	B. Capital Expense		
22	Ownership	305,987	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)	\$ 940,757	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 335,040	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 335,040	31

5	Cable TV adjusted for residents	5836.00
TOTAL		5836.00

3	Auto Expense	2764.00
	Fire Alarm	1767.00
	Mowing	6833.00
	Pest Control	1242.00
TOTAL		12606.00

.3	Dues	2579.00
	Employee Recognition	1400.00
	Mileage	97.00
	Licensing Fee	374.00
	Training	795.00
	Legal/Professional Fees	1625.00
TOTAL		6870.00

itates of Pana

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duction AFLAC	-553
ayroll	-5836
bsences	-3578

-9967

Facility Name: The Parkway

Report Period Beginning: 01-01-12

Ending:

12-31-12

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12-31-12

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 76,094	\$	1
2	Cash-Patient Deposits	15,765		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)			3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(464)		8
9	Other(specify): HUD	11,406		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 102,801	\$	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			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 - 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)	\$	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 102,801	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 656	\$	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			31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	See Attached	85,093		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 85,749	\$	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				42
43				43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 85,749	\$	45
46	TOTAL EQUITY	\$ 17,052	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 102,801	\$	47

*(See instructions.)

The Parkway

Attachment

LINE 35

Tenant Security Deposits	-15684.00
Accrued Utilities	-6062.00
PILOT	-51021.00
PILOT Current Year	-12326.00

TOTAL -85093.00

Facility Name: CCICS

Report Period Beginning: 01-01-12

Ending:

12-31-12

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12-31-12

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 112,503	\$	1
2	Cash-Patient Deposits	12,938		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)			3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	25,769		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 151,210	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	1,020,731		13
14	Buildings, at Historical Cost	11,303,897		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	85,371		16
17	Accumulated Depreciation (book methods)	(3,497,781)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	19,700		19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Building and Site Improvement	432,120		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 9,364,038	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 9,515,248	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 20,255	\$	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	4,209		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	See Attached	204,314		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 228,778	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	6,999,740		39
40	Bonds Payable			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)	\$ 6,999,740	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 7,228,518	\$	45
46	TOTAL EQUITY	\$ 2,286,730	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 9,515,248	\$	47

*(See instructions.)

CCICS

Attachment

LINE 35

Tenant Security Deposits

The Centennial	3427.00
Tacusah Terrace	2662.00
CW Thomas	1150.00
C Everett Kuntzman	2410.00
Accrued Utilities	3114.00
Accrued Payroll	8965.00
Accrued Absences	119196.00
PILOT	28619.00
PILOT Current Year	11271.00
Donations	23500.00
TOTAL	204314.00