

		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.

I. Facility ID Number: 1000144		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																									
Facility Name: <u>DEER PATH OF HUNTLEY</u>		<p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/2014</u> to <u>12/31/2014</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>																									
Address: <u>12500 REGENCY PKWY</u> <u>HUNTLEY</u> <u>60142</u>																											
County: <u>KANE</u>																											
Telephone Number: <u>847-518-1800</u> Fax # <u>847-515-1802</u>																											
Federal Employer ID Number: _____																											
Date Current Owners were Certified: <u>8/21/2013</u>		<p>Officer or Administrator of Provider</p> <p>(Signed) _____ (Date) _____</p> <p>(Type or Print Name) <u>David J. Mitchell</u></p> <p>(Title) <u>CFO, BMA Management, LTD</u></p>																									
Type of Ownership:																											
<table><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 checked="" 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>				<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 checked="" type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____	
<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 checked="" 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:		<p>Paid Preparer</p> <p>(Signed) _____ (Date) _____</p> <p>(Print Name and Title) _____</p> <p>(Firm Name & Address) _____</p> <p>(Telephone) <u>()</u> Fax # <u>()</u></p>																									
Name: <u>SHANE ALLEE</u> Telephone Number: <u>815-935-1992 EXT. 246</u>																											
Email Address: _____																											
		<p>MAIL TO: BUREAU OF HEALTH FINANCE</p> <p>IL DEPT OF HEALTHCARE AND FAMILY SERVICES</p> <p>201 S. Grand Avenue East</p> <p>Springfield, IL 62763-0001 Phone # (217) 782-1630</p>																									

Facility Name **DEER PATH SLF, LLC**

Report Period Beginning: 01/01/2014 Ending: 12/31/2014

III. STATISTICAL DATA

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

Date of change in certified units

1 / 1

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	128	Single Unit Apartment	128		46,720	1	
2		Double Unit Apartment				2	
3		Other				3	
4		TOTALS			46,720	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	34,890	832		35,722	5
6	Double Unit					6
7	Other					7
8	TOTALS	34,890	832		35,722	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.)	76.46%
--	---------------

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

823 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)

H. ACCOUNTING BASIS

ACCUAL		MODIFIED	
		CASH*	CASH*
	X		

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

Tax Year: 2014 **Fiscal Year:** 2014

* 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.

STATE OF ILLINOIS

Page 3

Facility Name: DEER PATH SLF

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

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	218,764	183,529	1,857	404,150		404,150	1
2	Housekeeping, Laundry and Maintenance	87,138	33,709	49,834	170,681		170,681	2
3	Heat and Other Utilities			202,891	202,891	(20,480)	182,411	3
4	Other (specify):			24,245	24,245		24,245	4
5	TOTAL General Services	305,902	217,238	278,827	801,967	(20,480)	781,487	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	505,724	5,714		511,438		511,438	6
7	Activities and Social Services	32,707	3,587		36,294		36,294	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	538,431	9,301		547,732		547,732	9
	C. General Administration							
10	Administrative and Clerical	167,030	18,785	318,850	504,665	(8,009)	496,656	10
11	Marketing Materials, Promotions and Advertising	66,666	2,976	54,973	124,615		124,615	11
12	Employee Benefits and Payroll Taxes			235,853	235,853		235,853	12
13	Insurance-Property, Liability and Malpractice			64,022	64,022		64,022	13
14	Other (specify):			108,985	108,985		108,985	14
15	TOTAL General Administration	233,696	21,761	782,683	1,038,140	(8,009)	1,030,131	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,078,029	248,300	1,061,510	2,387,839	(28,489)	2,359,350	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			573,476	573,476		573,476	17
18	Interest			1,182,985	1,182,985		1,182,985	18
19	Real Estate Taxes			125,767	125,767		125,767	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):			100,006	100,006		100,006	22
23	TOTAL Ownership			1,982,234	1,982,234		1,982,234	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,078,029	248,300	3,043,744	4,370,073	(28,489)	4,341,584	24

Facility Name: DEER PATH SLF

Report Period Beginning 01/01/2014 Ending: 12/31/2014

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	Inc line 12	\$ Inc line 1	1
2	Licensed Practical Nurses	2	23.86	2
3	Certified Nurse Assistants	15	10.27	3
4	Activity Director & Assistants	Inc line 12	Inc line 1	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	9	9.31	7
8	Dishwashers			8
9	Maintenance Workers	Inc line 12	Inc line 1	9
10	Housekeepers	2	9.07	10
11	Laundry			11
12	Managers	5	22.54	12
13	Other Administrative	4	21.84	13
14	Clerical	Inc line 13	Inc line 1	14
15	Marketing	Inc line 12	Inc line 1	15
16	Other			16
17	Total (lines 1 thru 16)	37	\$	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
ST. ANTHONY SLF	LANSING, IL

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	BMA Management, LTD	\$ 179,487	1
2			2
Total		\$ 179,487	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).

Facility Name: DEER PATH SLF

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

VIII. OWNERSHIP COSTS

A. Purchase price of land 1,461,120 Year land was acquired 2012

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	128		2013	2013	\$ 18,974,331	\$ 473,425	40	\$ 474,358	\$ 933	\$ 647,111	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	LAND IMPROVEMENTS				189,360	6,941	20	9,468	2,527	9,355	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)				\$ 19,163,691	\$ 480,366		\$ 483,826	\$ 3,460	\$ 656,466	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	\$ 938,564	\$ 93,109	\$ 93856.4	747	10	\$ 128,434	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 938,564	\$ 93,109	\$ 93,856	747		\$ 128,434	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: DEER PATH SLF

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

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 Year Constructed	2 Number of Units	3 Date of Lease	4 Rental Amount	5 Total Yrs. of Lease	6 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 Name of Lender	2 Related**		3 Purpose of Loan	4 Date of Note	6 Amount of Note		7 Maturity Date	8 Interest Rate (4 Digits)	9 Reporting Period Int. Expense	
		YES	NO			Original	Balance				
	A. Directly Facility Related										
	Long-Term										
1	AMALGAMATED BANK OF CHICAGO			FIRST MORTGAGE	7/13/12	19,730,000	\$ 19,730,000	12/1/32	7%	\$ 1,182,984.83	1
2							\$			\$	2
3							\$			\$	3
	Working Capital										
4											4
5											5
6											6
7	TOTAL Facility Related					\$ 19,730,000	\$ 19,730,000			\$ 1,182,985	7
	B. Non-Facility Related										
8						\$	\$				8
9						\$					9
10	TOTALS (lines 7, 8 and 9)					\$ 19,730,000	19,730,000			\$ 1,182,985	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: DEER PATH SLF

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2014

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 100,430	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	1,154,356 (67,608)		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	20,033		6
7	Other Prepaid Expenses	2,940		7
8	Accounts Receivable (owners or related parties)	23,002		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,233,153	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	1,461,120		13
14	Buildings, at Historical Cost	18,974,331		14
15	Leasehold Improvements, at Historical Cost	189,360		15
16	Equipment, at Historical Cost	938,564		16
17	Accumulated Depreciation (book methods)	(784,900)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	1,246,534		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(118,775)		20
21	Restricted Funds	811,827		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 22,718,062	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 23,951,215	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 79,979	\$	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	125,767		31
32	Accrued Interest Payable	106,871		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	See Attachment	2,164,102		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 2,476,718	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	272,172		38
39	Mortgage Payable	19,730,000		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)	\$ 20,002,172	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 22,478,890	\$	45
46	TOTAL EQUITY	\$ 1,472,325	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 23,951,215	\$	47

*(See instructions.)

Facility Name: DEER PATH SLF

Report Period Beginning: 01/01/2014

Ending:

12/31/2014

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	\$ 3,549,909	1
2	Discounts and Allowances	(39,997)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,509,912	3
	B. Other Operating Revenue		
4	Special Services	161,030	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	705	8
9	Non-Resident Meals	952	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 162,687	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	1,751	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 1,751	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)	\$ 3,674,350	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	801,967	19
20	Health Care/ Personal Care	547,732	20
21	General Administration	1,038,140	21
	B. Capital Expense		
22	Ownership	1,982,234	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)	\$ 4,370,073	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (695,723)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (695,723)	31

Expenses PG 3 Other

General Services Detail			General Administration Detail			Ownership Other detail		
		Amt			Amt			Amt
5200-5124-0-0	Exterminating	6,078	5160-5060-0-0	Consulting	125	9100-9101-0-0	Interest & Dividend Income	-
5200-5127-0-0	Rubbish Removal	6,219	5160-5063-0-0	Legal	19,204	9100-9102-0-0	Assessment Income	-
5300-5140-0-0	Security & Monitoring	4,683	5160-5064-0-0	Accounting	-	9100-9103-0-0	Assessment Expense	-
5200-5130-0-0	Vehicle Expense	1,967	5160-5066-0-0	Audit	21,840	9200-9202-0-0	Financing Fees	-
5200-5131-0-0	Transportation Service	319	5160-5067-0-0	Contract Labor-Serv Prov	-	9200-9204-0-0	Mortgage Service Fee	-
5200-5132-0-0	Water Softener	4,979	5160-5068-0-0	Contract Labor	1,200	9200-9205-0-0	Mortgage Insurance Prem	-
5200-5133-0-0	Window Washing	-	5180-9999-0-0	Total Bad Debt	66,616	9200-9206-0-0	Participation Fee	-
5200-5137-0-0	Miscellaneous Oper Expense	-				9200-9207-0-0	Letter of Credit Fee	-
						9200-9208-0-0	Bond & Draw Fee	-
						9200-9209-0-0	Remarketing and Trustee Fee	3,665
						9200-9212-0-0	Debt Write-Off	-
						9300-9301-0-0	Partnership Management Fee	-
						9300-9302-0-0	Asset Management Fee	10,000
						9300-9303-0-0	Incentive Management	-
						9300-9303-1-0	Incentive Asset Mgmt Fee	-
						9300-9304-0-0	Tax Credit Fees & Incentive Fee	-
						9300-9305-0-0	Organizational Expense	-
						9300-9306-0-0	Developer Fees	-
						9300-9307-0-0	Closing Costs	-
						9700-9702-0-0	Amortization Expense	83,841
						9900-9901-0-0	Prior Period Adjustments	-
						9900-9902-0-0	Dissolution of Business	-
						9900-9903-0-0	Loss (Gain) on Sale of Assets	-
						9900-9904-0-0	Business Interruption	-
						9900-9905-0-0	Settlement	-
						9900-9906-0-0	Property Damage Loss	2,500
						9900-9907-0-0	Abandonment Loss	-
						9900-9908-0-0	Grant Income	-
						9900-9909-0-0	Misc: Title, Recording, Transfer	-
		24,245			108,985			100,006

Balance Sheet					
Other Current Assets Detail			Current Liabilities Detail		
		Amt			Amt
1102-9970-0-0	A/R-Medicaid Food Stamps	-	2112-0100-0-0	Accrued Asset Management Fee	10,000
1102-9971-0-0	A/R-Employee Advance	-	2112-0101-0-0	Accrued Partnership Mgmt Fee	-
1102-9973-0-0	A/R-Insurance Reimbursement	-	2112-0102-0-0	Accrued Incentive Mgmt Fee	-
1102-9974-0-0	A/R-Subscription Receivable	-	2112-0102-1-0	Accrued Incentive Asset Mgmt Fee	-
1102-9975-0-0	A/R-CIP	-	2112-0105-0-0	Accrued Liabilities	34,968
1102-9976-0-0	A/R-Other	-	2112-0110-0-0	Accrued Insurance	-
1102-9978-0-0	A/R-TIF/Abatement	-	2112-0115-0-0	Accrued Developer Fee	2,105,469
			2112-0130-0-0	Accrued MIP	-
			2112-0146-0-0	Payroll Benefits	-
			2112-0154-0-0	Unclaimed Property	-
			2112-0155-0-0	Reservation Deposit	1,100
			2112-0156-0-0	Buy Down Credit	-
			2112-0157-0-0	Unapplied Last Month Rent	-
			2112-0158-0-0	Deferred Gain on Sale	-
			2112-0159-0-0	Unearned Revenue	12,565
			2112-0159-1-0	Medicaid Prepayments	-
			2112-0159-2-0	Prepaid Medicaid Clearing	-
			2112-0159-3-0	Prepaid Rent	-
			2112-0170-0-0	Line of Credit	-
			2112-0175-0-0	Loan - Vehicle	-
		-			2,164,102