

		FOR BHF USE			

LL2

Supportive Living Facility

2018

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2018)

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: 1000129

Facility Name: HERITAGE WOODS OF BELVIDERE

Address: 4730 SQUAW PRAIRIE BELVIDERE 61008

County: BOONE

Telephone Number: (815) 544-9495 Fax # 815 544-9525

Federal Employer ID Number:

Date Current Owners were Certified: 4/25/2011

Type of Ownership:

VOLUNTARY, NON-PROFIT
Charitable Corp.
Trust
IRS Exemption Code

PROPRIETARY
Individual
Partnership
Corporation
"Sub-S" Corp.
X Limited Liability Co.
Trust
Other

GOVERNMENTAL
State
County
Other

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

Name: Thomas Staszak
Telephone Number: (815) 935-1992
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 01/01/2018 to 12/31/2018 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) Greg Echols
(Title) CFO, Gardant Management Solutions

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 HERITAGE WOODS OF BELVIDERE

Report Period Beginning: 01/01/2018 Ending: 12/31/2018

III. STATISTICAL DATA

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

Date of change in certified units / /

	1	2	3	4	
	Units at Beginning of Report Period	Type of Apartment	Units at End of Report Period	Unit Days During Report Period	
1	120	Single Unit Apartment	120	43,800	1
2		Double Unit Apartment			2
3		Other			3
4	120	TOTALS	120	43,800	4

B. Census-For the entire report period.

	1	2	3	4	5	
	Type of Unit	Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	32,638	10,628		43,266	5
6	Double Unit					6
7	Other					7
8	TOTALS	32,638	10,628		43,266	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

609 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 73 (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 X

F. Does the BALANCE SHEET reflect any non-SLF assets?

YES NO X

G. List all services provided by your facility for non-residents. (E.g., day care, "meals on wheels", outpatient therapy)

H. ACCOUNTING BASIS

ACCRUAL X MODIFIED CASH* CASH*

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

Tax Year: 2018 Fiscal Year: 2018

* 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? yes 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: HERITAGE WOODS OF BELVIDERE

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

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	265,456	237,160	2,461	505,077		505,077	1
2	Housekeeping, Laundry and Maintenance	146,946	35,355	64,787	247,088		247,088	2
3	Heat and Other Utilities			144,077	144,077	(36,722)	107,355	3
4	Other (specify):			32,566	32,566		32,566	4
5	TOTAL General Services	412,402	272,515	243,891	928,808	(36,722)	892,087	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	600,378	18,981		619,359		619,359	6
7	Activities and Social Services	34,873	12,045		46,918		46,918	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	635,251	31,026		666,277		666,277	9
	C. General Administration							
10	Administrative and Clerical	238,049	41,750	352,378	632,177	(42,923)	589,254	10
11	Marketing Materials, Promotions and Advertising	35,381	11,689	49,511	96,581		96,581	11
12	Employee Benefits and Payroll Taxes			338,955	338,955		338,955	12
13	Insurance-Property, Liability and Malpractice			47,312	47,312		47,312	13
14	Other (specify):			53,166	53,166	(11,349)	41,817	14
15	TOTAL General Administration	273,430	53,439	841,322	1,168,191	(54,272)	1,113,919	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,321,083	356,980	1,085,214	2,763,277	(90,994)	2,672,283	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			643,455	643,455		643,455	17
18	Interest			451,887	451,887	(36,766)	415,121	18
19	Real Estate Taxes			90,684	90,684		90,684	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			11,610	11,610		11,610	21
22	Other (specify):			73,523	73,523		73,523	22
23	TOTAL Ownership			1,271,159	1,271,159	(36,766)	1,234,393	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,321,083	356,980	2,356,373	4,034,436	(127,760)	3,906,676	24

Facility Name: HERITAGE WOODS OF BELVIDERE

Report Period Beginning 01/01/2018 Ending: 12/31/2018

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 12	1
2	Licensed Practical Nurses	2	23.71	2
3	Certified Nurse Assistants	18	11.10	3
4	Activity Director & Assistants	Inc line 12	Inc line 12	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	11	10.02	7
8	Dishwashers			8
9	Maintenance Workers	Inc line 12	Inc line 12	9
10	Housekeepers	4	10.01	10
11	Laundry			11
12	Managers	6	21.61	12
13	Other Administrative	5	23.63	13
14	Clerical	Inc line 13	Inc line 13	14
15	Marketing	Inc line 12	Inc line 12	15
16	Other			16
17	Total (lines 1 thru 16)	45	\$	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

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	Gardant Management Solutions	\$ 247,445	1
2			2
Total		\$ 247,445	3

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5

Facility Name: HERITAGE WOODS OF BELVIDERE

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

VIII. OWNERSHIP COSTS

A. Purchase price of land 99 Year land was acquired 2011

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	120			2011	\$ 16,617,308	\$ 604,205	27.5	\$ 604,266	\$ 61	\$ 4,659,084	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Leasehold Improvements				553,830	36,940	15	36,922	(18)	277,023	6
7											7
8											8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 17,171,138	\$ 641,145		\$ 641,188	\$ 43	\$ 4,936,107	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	\$ 894,550	\$ 2,310	\$ 178,910	176,600	5	\$ 878,339	18
19					\$		-	19
20	TOTAL (lines 18 and 19)	\$ 894,550	\$ 2,310	\$ 178,910	176,600		\$ 878,339	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: HERITAGE WOODS OF BELVIDERE

Report Period Beginning: 01/01/2018 Ending: 12/31/2018

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease:

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? YES NO

		1	2	3	4	5	6		8. Is movable equipment rental included in building rental?
		Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	Total Years Renewal Option*		YES NO
3	Original Building			/ /	\$			3	
4	Additions			/ /				4	
5				/ /				5	
6				/ /				6	
7	TOTAL				\$			7	
									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	LANCASTER POLLARD		X	FIRST MORTGAGE	9/1/15	\$ 10,875,000	\$ 10,439,364	9/1/51	0.0425	\$ 446,498	1	
2	IHDA		X	Second Mortgage	12/30/09	5,997,823	5,910,257	10/1/51	none		2	
3												
	Working Capital											
4					/ /			/ /			4	
5					/ /			/ /			5	
6					/ /			/ /			6	
7	TOTAL Facility Related					\$ 16,872,823	\$ 16,349,621				\$ 446,498	7
	B. Non-Facility Related											
8					/ /			/ /			8	
9					/ /			/ /			9	
10	TOTALS (lines 7, 8 and 9)					\$ 16,872,823	\$ 16,349,621				\$ 446,498	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 BELVIDERE

Report Period Beginning: 01/01/2018

Ending: 12/31/2018

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2018

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,877,519	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (86,383))	904,574		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	91,968		6
7	Other Prepaid Expenses	25,924		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,899,985	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	99		13
14	Buildings, at Historical Cost	16,617,308		14
15	Leasehold Improvements, at Historical Cost	553,830		15
16	Equipment, at Historical Cost	894,550		16
17	Accumulated Depreciation (book methods)	(5,814,445)		17
18	Deferred Charges	302		18
19	Organization & Pre-Operating Costs	273,524		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(105,423)		20
21	Restricted Funds	1,809,556		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 14,229,302	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 17,129,287	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 78,088	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	45,213		30
31	Accrued Taxes Payable	97,658		31
32	Accrued Interest Payable	36,973		32
33	Deferred Compensation	3,449		33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	See Page 7 Attachment	75,297		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 336,678	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	16,187,119		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)	\$ 16,187,119	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 16,523,797	\$	45
46	TOTAL EQUITY	\$ 605,489	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 17,129,287	\$	47

*(See instructions.)

Facility Name: HERITAGE WOODS OF BELVIDERE

Report Period Beginning: 01/01/2018

Ending:

12/31/2018

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

1			
	I. Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 4,798,958	1
2	Discounts and Allowances	(2,794)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 4,796,164	3
	B. Other Operating Revenue		
4	Special Services	161,397	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	21,288	8
9	Non-Resident Meals	8,068	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 190,753	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	36,766	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 36,766	14
	D. Other Revenue (specify):		
15	See Page 8 Attachment	8,758	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 8,758	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 5,032,441	18

2			
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	928,808	19
20	Health Care/ Personal Care	666,277	20
21	General Administration	1,168,191	21
	B. Capital Expense		
22	Ownership	1,271,159	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)	\$ 4,034,436	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 998,005	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 998,005	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 1,983,397	32
33	Private Pay - Net Inpatient Revenue	2,812,767	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 4,796,164	37

Operating Expenses PG 3 Other				
A. General Services		D. Ownership		
Other (specify):		Other (specify):		Amt
5200-5000-0-0	Operating Allocation	-	9100-9101-0-0	Interest & Dividend Income
5200-5124-0-0	Exterminating	1,820	9100-9102-0-0	Assessment Income
5200-5127-0-0	Rubbish Removal	7,908	9100-9103-0-0	Assessment Expense
5200-5130-0-0	Vehicle Expense	7,566	9200-9201-1-0	Amortization - Loan Fees
5200-5131-0-0	Transportation Service	-	9200-9202-0-0	Financing Fees
5300-5140-0-0	Security & Monitoring	15,273	9200-9203-1-0	Mortgage Interest Premium
	PG3-4.3	32,566	9200-9204-0-0	Mortgage Service Fee
			9200-9205-0-0	Mortgage Insurance Prem
			9200-9206-0-0	Participation Fee
			9200-9207-0-0	Letter of Credit Fee
			9200-9208-0-0	Bond & Draw Fee
			9200-9209-0-0	Remarketing and Trustee Fee
			9200-9210-0-0	Interest Expense-Note
			9200-9211-0-0	Interest Expense-LP
			9200-9212-0-0	Debt Write-Off
			9300-9301-0-0	Partnership Management Fee
			9300-9302-0-0	Asset Management Fee
			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
			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
			9900-9907-0-0	Abandonment Loss
			9900-9908-0-0	Grant Income
			9900-9909-0-0	Misc: Title, Recording, Transfer
			PG3-22.3	73,523
C. General Administration				
Other (specify):		Amt		
5160-5060-0-0	Consulting	9,572		
5160-5063-0-0	Legal	3,452		
5160-5064-0-0	Accounting	155		
5160-5066-0-0	Audit	12,668		
5160-5067-0-0	Contract Labor-Serv Prov	-		
5160-5068-0-0	Contract Labor	15,970		
5180-5079-0-0	Bad Debt - Resident	8,443		
5180-5079-1-0	Bad Debt - Resident - Recovery	-		
5180-5080-0-0	Bad Debt - Resident Prior Period	-		
5180-5081-0-0	Bad Debt - Medicaid Pending Denial	2,906		
5180-5081-1-0	Bad Debt - Medicaid Pending - Recovery	-		
5180-5082-0-0	Bad Debt - Medicaid Denial Prior Period	-		
5180-5083-0-0	Bad Debt - Medicaid MCO	-		
5190-5000-0-0	Other Admin Allocation	-		
	PG3-14.3	53,166		
B. Health Care and Programs				
Other (specify):		PG3-8.3		

Operating Expenses - Reclassifications and Adjustments PG 3			
A. General Services			
Heat and Other Utilities			
3300-3303-0-0	Cable		36,722
	PG3-3.5		36,722
C. General Administration			
Administrative and Clerical			
3300-3301-0-0	Beauty Salon & Manicure		21,288
3300-3304-0-0	Internet Access		1,358
3300-3321-0-0	Telephone- Connection		16,662
3300-3323-0-0	Telephone- Usage		865
5190-5090-0-0	Contributions		2,750
	PG3-10.5		42,923
C. General Administration			
Other (specify):			
5180-5079-0-0	Bad Debt - Resident		8,443
5180-5079-1-0	Bad Debt - Resident - Recovery		-
5180-5080-0-0	Bad Debt - Resident Prior Period		-
5180-5081-0-0	Bad Debt - Medicaid Pending Denial		2,906
5180-5081-1-0	Bad Debt - Medicaid Pending - Recovery		-
5180-5082-0-0	Bad Debt - Medicaid Denial Prior Period		-
5180-5083-0-0	Bad Debt - Medicaid MCO		-
	PG3-14.5		11,349
D. Ownership			
Interest			
3300-3380-0-0	Interest Income		35,321
3300-3385-0-0	Interest Income - Reserves		1,445
	PG3-18.5		36,766
D. Ownership			
Other (specify):			
1302-1007-0-0	A/A - Goodwill		-
9200-9209-0-0	Remarketing and Trustee Fee		-
	PG3-22.5		-

Balance Sheet PG 7 Other

Balance Sheet

Other Current Assets Detail		Amt
1102-9971-0-0	A/R-Employee Advance	-
1102-9972-0-0	A/R-Gardant Mgmt Solutions	-
1102-9973-0-0	A/R-Insurance Reimbursement	-
1102-9974-0-0	A/R-Subscription Receivable	-
1102-9975-0-0	A/R-CIP	-
1102-9976-0-0	A/R-Other	-
1102-9978-0-0	A/R-TIF/Abatement	-
1105-0009-0-0	Transfer Account	-
1105-0012-0-0	Undeposited Funds	-
PG7-9.1		-

Other Long Term Assets Detail		
1201-0020-0-0	CIP	-
1201-0021-0-0	CIP- Land Option Addition	-
1201-0022-0-0	CIP- Other Addition	-
PG7-23.1		-

Current Liabilities Detail		Amt
2111-0040-0-0	Construction Account Payable	-
2112-0100-0-0	Accrued Asset Management Fee	-
2112-0101-0-0	Accrued Partnership Mgmt Fee	-
2112-0102-0-0	Accrued Incentive Mgmt Fee	-
2112-0102-1-0	Accrued Incentive Asset Mgmt Fee	-
2112-0105-0-0	Accrued Liabilities	37,458
2112-0110-0-0	Accrued Insurance	-
2112-0115-0-0	Accrued Developer Fee	-
2112-0130-0-0	Accrued MIP	-
2112-0140-0-0	Accrued Vacation	-
2112-0144-0-0	Payroll Union Dues	-
2112-0146-0-0	Payroll Benefits	-
2112-0150-0-0	Security Deposits	-
2112-0154-0-0	Unclaimed Property	3,746
2112-0155-0-0	Reservation Deposit	-
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	34,093
2112-0159-1-0	Medicaid Prepayments	-
2112-0159-2-0	Prepaid Medicaid Clearing	-
2112-0159-3-0	Prepaid Rent	-
PG7-35.1		75,297

Income Statement PG 8 Other

Income Statement		
	Other Revenue	Amt
3300-3388-0-0	Contract Service-Serv Prov	-
3300-3390-0-0	Other	2,307
3300-3391-0-0	Property Tax Adjustments	-
3300-3392-0-0	Property Lease Income	1,005
3300-3393-0-0	Insurance Adjustments	5,446
3300-3395-0-0	Developer Fee Income	-
3300-3396-0-0	Home Office Rent Income	-
PG8-15.1		8,758