

		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: 1000004

Facility Name: HERITAGE WOODS OF CENTRALIA

Address: 2049 EAST MCCORD ST CENTRALIA 62801

Number City Zip Code

County: MARION

Telephone Number: ( 618 ) 532-4590 Fax # 618 532-4596

Federal Employer ID Number:

Date Current Owners were Certified: 1/20/2009

Type of Ownership:

☐ VOLUNTARY, NON-PROFIT

☐ Charitable Corp.

☐ Trust

IRS Exemption Code

☐ PROPRIETARY

☐ Individual

☐ Partnership

☐ Corporation

☐ "Sub-S" Corp.

☒ 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 CENTRALIA

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	97	Single Unit Apartment	97	35,405	1
2	3	Double Unit Apartment	3	1,095	2
3		Other			3
4	100	TOTALS	100	36,500	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	16,964	13,153		30,117	5
6	Double Unit				0	6
7	Other				0	7
8	TOTALS	16,964	13,153	0	30,117	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified  
bed days on line 4, column 4.) 82.51%

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

101 Also, indicate the number of unpaid bed-hold days the SLF  
had during this year. 0 (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

ACCRUAL ☒ MODIFIED CASH\* ☐ CASH\* ☐

I. Is your fiscal year identical to your tax year? ☒ 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? 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: HERITAGE WOODS OF CENTRALIA

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			
	<b>A. General Services</b>							
1	Dietary and Food Purchase	237,306	207,335	2,336	446,977	0	446,977	1
2	Housekeeping, Laundry and Maintenance	100,747	53,959	131,801	286,507	0	286,507	2
3	Heat and Other Utilities			153,194	153,194	(27,089)	126,105	3
4	Other (specify):	0	0	28,038	28,038	0	28,038	4
5	<b>TOTAL General Services</b>	338,053	261,294	315,369	914,716	(27,089)	887,627	5
	<b>B. Health Care and Programs</b>							
6	Health Care/ Personal Care	385,969	11,630	0	397,599	0	397,599	6
7	Activities and Social Services	30,456	5,908	0	36,364	0	36,364	7
8	Other (specify):	0	0	0	0	0	0	8
9	<b>TOTAL Health Care and Programs</b>	416,425	17,538	0	433,963	0	433,963	9
	<b>C. General Administration</b>							
10	Administrative and Clerical	125,689	25,822	253,251	404,762	(41,937)	362,825	10
11	Marketing Materials, Promotions and Advertising	41,901	6,606	33,983	82,490	0	82,490	11
12	Employee Benefits and Payroll Taxes	0	0	226,739	226,739	0	226,739	12
13	Insurance-Property, Liability and Malpractice	0	0	33,945	33,945	0	33,945	13
14	Other (specify):	0	0	56,767	56,767	(7,026)	49,741	14
15	<b>TOTAL General Administration</b>	167,590	32,428	604,685	804,703	(48,963)	755,740	15
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	922,068	311,260	920,054	2,153,382	(76,052)	2,077,330	16
	<b>Capital Expenses</b>							
	<b>D. Ownership</b>							
17	Depreciation			290,478	290,478	0	290,478	17
18	Interest			209,773	209,773	(14,309)	195,464	18
19	Real Estate Taxes			109,153	109,153	0	109,153	19
20	Rent -- Facility and Grounds			0	0	0	0	20
21	Rent -- Equipment			7,961	7,961	0	7,961	21
22	Other (specify):	0	0	121,255	121,255	46,667	167,922	22
23	<b>TOTAL Ownership</b>	0	0	738,620	738,620	32,358	770,978	23
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	922,068	311,260	1,658,675	2,892,003	(43,694)	2,848,308	24

Facility Name: HERITAGE WOODS OF CENTRALIA

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	1	19.04	2
3	Certified Nurse Assistants	13	10.58	3
4	Activity Director & Assistants	Inc line 12	Inc line 12	4
5	Social Service Workers	0	0.00	5
6	Head Cook	0	0.00	6
7	Cook Helpers/Assistants	10	9.11	7
8	Dishwashers	0	0.00	8
9	Maintenance Workers	Inc line 12	Inc line 12	9
10	Housekeepers	2	9.04	10
11	Laundry	0	0.00	11
12	Managers	7	17.74	12
13	Other Administrative	4	22.14	13
14	Clerical	Inc line 13	Inc line 13	14
15	Marketing	Inc line 12	Inc line 12	15
16	Other	0	0.00	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

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				\$ 0	6

VI. (B) Management fees paid to unrelated parties Amount of Fee

1	Gardant Management Solutions	\$ 168,561	1
2			2
Total		\$ 168,561	3

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5

VIII. OWNERSHIP COSTS

A. Purchase price of land 104,538 Year land was acquired 2006

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	100			2008	\$ 7,413,638	\$ 261,437	28	\$ 269,587	\$ 8,150	\$ 3,119,002	1
2									0		2
3									0		3
4									0		4
5									0		5
	Improvement Type										
6	Leasehold Improvements				298,652	17,478	15	19,910	2,432	151,376	6
7									0		7
8									0		8
9									0		9
10									0		10
11									0		11
12									0		12
13									0		13
14									0		14
15									0		15
16									0		16
17	TOTAL (lines 1 thru 16)				\$ 7,712,290	\$ 278,915		\$ 289,497	\$ 10,582	\$ 3,270,378	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	\$ 993,064	\$ 11,563	\$ 141,866	130,303	7	\$ 963,350	18
19		0	0	0			-	19
20	TOTAL (lines 18 and 19)	\$ 993,064	\$ 11,563	\$ 141,866	130,303		\$ 963,350	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 CENTRALIA

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		0		\$ 0			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	GERSHMAN MORTGAGE		X	FIRST MORTGAGE	3/7/13	\$ 7,844,600	\$ 7,042,048	3/1/48	0.0295	\$ 209,773	1	
2	0			0	1/0/00	0	0	1/0/00	0.0000		2	
3	0			0	1/0/00	0	0	1/0/00	0.0000		3	
	Working Capital											
4					/ /		0	/ /		0	4	
5					/ /			/ /			5	
6					/ /			/ /			6	
7	TOTAL Facility Related					\$ 7,844,600	\$ 7,042,048				\$ 209,773	7
	B. Non-Facility Related											
8					/ /			/ /			8	
9					/ /			/ /			9	
10	TOTALS (lines 7, 8 and 9)					\$ 7,844,600	\$ 7,042,048				\$ 209,773	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 CENTRALIA

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*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 369,398	\$	1
2	Cash-Patient Deposits	0		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (77,560) )	352,244		3
4	Supply Inventory (priced at )	0		4
5	Short-Term Investments	0		5
6	Prepaid Insurance	49,444		6
7	Other Prepaid Expenses	13,127		7
8	Accounts Receivable (owners or related parties)	65,815		8
9	Other(specify): See Page 7 Attachment	345		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 850,373	\$ 0	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable	0		11
12	Long-Term Investments	0		12
13	Land	104,538		13
14	Buildings, at Historical Cost	7,413,638		14
15	Leasehold Improvements, at Historical Cost	298,652		15
16	Equipment, at Historical Cost	993,064		16
17	Accumulated Depreciation (book methods)	(4,233,728)		17
18	Deferred Charges	716		18
19	Organization & Pre-Operating Costs	882,675		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(738,723)		20
21	Restricted Funds	282,973		21
22	Other Long-Term Assets (specify):	0		22
23	Other(specify): See Page 7 Attachment	111,177		23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 5,114,981	\$ 0	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 5,965,354	\$ 0	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 114,454	\$	26
27	Officer's Accounts Payable	0		27
28	Accounts Payable-Patient Deposits	0		28
29	Short-Term Notes Payable	0		29
30	Accrued Salaries Payable	33,346		30
31	Accrued Taxes Payable	113,881		31
32	Accrued Interest Payable	17,312		32
33	Deferred Compensation	945		33
34	Federal and State Income Taxes	0		34
	<b>Other Current Liabilities(specify):</b>			
35	See Page 7 Attachment	47,854		35
36		0		36
37	<b>TOTAL Current Liabilities (sum of lines 26 thru 36)</b>	\$ 327,792	\$ 0	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable	0		38
39	Mortgage Payable	6,877,260		39
40	Bonds Payable	0		40
41	Deferred Compensation	0		41
	<b>Other Long-Term Liabilities(specify):</b>			
42				42
43				43
44	<b>TOTAL Long-Term Liabilities (sum of lines 38 thru 43)</b>	\$ 6,877,260	\$ 0	44
45	<b>TOTAL LIABILITIES (sum of lines 37 and 44)</b>	\$ 7,205,052	\$ 0	45
46	<b>TOTAL EQUITY</b>	\$ (1,239,698)	\$	46
47	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)</b>	\$ 5,965,354	\$ 0	47

\*(See instructions.)

Facility Name: HERITAGE WOODS OF CENTRALIA

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	
	<b>A. SLF Resident Care</b>		
1	Gross SLF Resident Revenue	\$ 3,243,456	1
2	Discounts and Allowances	(34,035)	2
3	<b>SUBTOTAL Resident Care (line 1 minus line 2)</b>	\$ 3,209,421	3
	<b>B. Other Operating Revenue</b>		
4	Special Services	130,947	4
5	Other Health Care Services	0	5
6	Special Grants	0	6
7	Gift and Coffee Shop	0	7
8	Barber and Beauty Care	17,756	8
9	Non-Resident Meals	8,866	9
10	Laundry	0	10
11	<b>SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)</b>	\$ 157,569	11
	<b>C. Non-Operating Revenue</b>		
12	Contributions	0	12
13	Interest and Other Investment Income	14,309	13
14	<b>SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)</b>	\$ 14,309	14
	<b>D. Other Revenue (specify):</b>		
15	See Page 8 Attachment	10,934	15
16		0	16
17	<b>SUBTOTAL Other Revenue (sum of lines 15 and 16)</b>	\$ 10,934	17
18	<b>TOTAL REVENUE (sum of lines 3, 11, 14 and 17)</b>	\$ 3,392,233	18

2			
	II. Expenses	Amount	
	<b>A. Operating Expenses</b>		
19	General Services	914,716	19
20	Health Care/ Personal Care	433,963	20
21	General Administration	804,703	21
	<b>B. Capital Expense</b>		
22	Ownership	738,620	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>	\$ 2,892,003	28
29	<b>Income Before Income Taxes (line 18 minus line 28)</b>	\$ 500,230	29
30	<b>Income Taxes</b>	\$	30
31	<b>NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)</b>	\$ 500,230	31
	<b>III. Net Resident Care Revenue detailed by Payer Source</b>		
32	Medicaid - Net Inpatient Revenue	\$ 915,821	32
33	Private Pay - Net Inpatient Revenue	2,293,600	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	<b>TOTAL (This total must agree to Line 3)</b>	\$ 3,209,421	37

Operating Expenses PG 3 Other					
<b>A. General Services</b>			<b>D. Ownership</b>		
Other (specify):			Other (specify):		Amt
5200-5000-0-0	Operating Allocation	-	9100-9101-0-0	Interest & Dividend Income	-
5200-5124-0-0	Exterminating	10,520	9100-9102-0-0	Assessment Income	-
5200-5127-0-0	Rubbish Removal	4,621	9100-9103-0-0	Assessment Expense	-
5200-5130-0-0	Vehicle Expense	1,128	9200-9201-1-0	Amortization - Loan Fees	5,666
5200-5131-0-0	Transportation Service	-	9200-9202-0-0	Financing Fees	-
5300-5140-0-0	Security & Monitoring	11,769	9200-9203-1-0	Mortgage Interest Premium	-
	<b>PG3-4.3</b>	<b>28,038</b>	9200-9204-0-0	Mortgage Service Fee	-
			9200-9205-0-0	Mortgage Insurance Prem	46,218
			9200-9206-0-0	Participation Fee	-
			9200-9207-0-0	Letter of Credit Fee	526
			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	58,845
			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	10,000
			9900-9907-0-0	Abandonment Loss	-
			9900-9908-0-0	Grant Income	-
			9900-9909-0-0	Misc: Title, Recording, Transfer	-
			<b>PG3-22.3</b>	<b>121,255</b>	
<b>C. General Administration</b>					
Other (specify):		Amt			
5160-5060-0-0	Consulting	-			
5160-5063-0-0	Legal	2,879			
5160-5064-0-0	Accounting	155			
5160-5066-0-0	Audit	17,733			
5160-5067-0-0	Contract Labor-Serv Prov	-			
5160-5068-0-0	Contract Labor	28,974			
5180-5079-0-0	Bad Debt - Resident	7,026			
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	-			
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	-			
	<b>PG3-14.3</b>	<b>56,767</b>			
<b>B. Health Care and Programs</b>					
Other (specify):		<b>PG3-8.3</b>			

Operating Expenses - Reclassifications and Adjustments PG 3			
<b>A. General Services</b>			
Heat and Other Utilities			
3300-3303-0-0	Cable		27,089
	<b>PG3-3.5</b>		<b>27,089</b>
<b>C. General Administration</b>			
Administrative and Clerical			
3300-3301-0-0	Beauty Salon & Manicure		17,756
3300-3304-0-0	Internet Access		877
3300-3321-0-0	Telephone- Connection		21,957
3300-3323-0-0	Telephone- Usage		794
5190-5090-0-0	Contributions		552
	<b>PG3-10.5</b>		<b>41,937</b>
<b>C. General Administration</b>			
Other (specify):			
5180-5079-0-0	Bad Debt - Resident		7,026
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		-
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		-
	<b>PG3-14.5</b>		<b>7,026</b>
<b>D. Ownership</b>			
Interest			
3300-3380-0-0	Interest Income		13,054
3300-3385-0-0	Interest Income - Reserves		1,255
	<b>PG3-18.5</b>		<b>14,309</b>
<b>D. Ownership</b>			
Other (specify):			
1302-1007-0-0	A/A - Goodwill		(46,667)
9200-9209-0-0	Remarketing and Trustee Fee		-
	<b>PG3-22.5</b>		<b>(46,667)</b>

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	345
1102-9978-0-0	A/R-TIF/Abatement	-
1105-0009-0-0	Transfer Account	-
1105-0012-0-0	Undeposited Funds	-
PG7-9.1		345

Other Long Term Assets Detail		
1201-0020-0-0	CIP	111,177
1201-0021-0-0	CIP- Land Option Addition	-
1201-0022-0-0	CIP- Other Addition	-
PG7-23.1		111,176.50

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	36,430
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	300
2112-0155-0-0	Reservation Deposit	2,600
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	8,525
2112-0159-1-0	Medicaid Prepayments	-
2112-0159-2-0	Prepaid Medicaid Clearing	-
2112-0159-3-0	Prepaid Rent	-
PG7-35.1		47,854

Income Statement PG 8 Other

Income Statement		
Other Revenue		Amt
3300-3388-0-0	Contract Service-Serv Prov	-
3300-3390-0-0	Other (Late fees, NSF fees, Call Pendants)	6,250
3300-3391-0-0	Property Tax Adjustments	-
3300-3392-0-0	Property Lease Income	-
3300-3393-0-0	Insurance Adjustments	4,684
3300-3395-0-0	Developer Fee Income	-
3300-3396-0-0	Home Office Rent Income	-

PG8-15.1	10,934
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