

		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: 1000134

Facility Name: HERITAGE WOODS OF CHARLESTON

Address: 480 WEST POLK AVE CHARLESTON 61920

County: COLES

Telephone Number: (217) 345-4900 Fax # 217 345-4904

Federal Employer ID Number:

Date Current Owners were Certified: 10/27/2011

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)

(Type or Print Name) Greg Echols

(Title) CFO, Gardant Management Solutions

Paid Preparer

(Signed)

(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 CHARLESTON

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	68	Single Unit Apartment	68	24,820	1
2		Double Unit Apartment			2
3		Other			3
4	68	TOTALS	68	24,820	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	16,717	5,075		21,792	5
6	Double Unit					6
7	Other					7
8	TOTALS	16,717	5,075		21,792	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified
bed days on line 4, column 4.) 87.80%

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

378 Also, indicate the number of unpaid bed-hold days the SLF
had during this year. 6 (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

ACCRAUAL ☒ 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 CHARLESTON

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	169,388	146,449	1,718	317,555		317,555	1
2	Housekeeping, Laundry and Maintenance	70,468	34,741	40,111	145,320		145,320	2
3	Heat and Other Utilities			96,131	96,131	(14,923)	81,208	3
4	Other (specify):			23,896	23,896		23,896	4
5	TOTAL General Services	239,856	181,190	161,856	582,902	(14,923)	567,979	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	300,687	9,313		310,000		310,000	6
7	Activities and Social Services	29,175	7,592		36,767		36,767	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	329,862	16,905		346,767		346,767	9
	C. General Administration							
10	Administrative and Clerical	132,590	31,393	272,672	436,655	(17,455)	419,200	10
11	Marketing Materials, Promotions and Advertising	40,699	9,948	46,191	96,838		96,838	11
12	Employee Benefits and Payroll Taxes			149,421	149,421		149,421	12
13	Insurance-Property, Liability and Malpractice			23,486	23,486		23,486	13
14	Other (specify):			103,599	103,599	(43,635)	59,964	14
15	TOTAL General Administration	173,289	41,341	595,369	809,999	(61,089)	748,909	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	743,007	239,436	757,224	1,739,667	(76,012)	1,663,655	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			332,536	332,536		332,536	17
18	Interest			204,490	204,490	(27,717)	176,773	18
19	Real Estate Taxes			47,159	47,159		47,159	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			11,450	11,450		11,450	21
22	Other (specify):			18,312	18,312		18,312	22
23	TOTAL Ownership			613,947	613,947	(27,717)	586,230	23
24	GRAND TOTAL (Sum of lines 16 and 23)	743,007	239,436	1,371,171	2,353,614	(103,730)	2,249,885	24

Facility Name: HERITAGE WOODS OF CHARLESTON

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	20.59	2
3	Certified Nurse Assistants	9	10.74	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	6	9.57	7
8	Dishwashers			8
9	Maintenance Workers	Inc line 12	Inc line 12	9
10	Housekeepers	1	9.37	10
11	Laundry			11
12	Managers	5	18.88	12
13	Other Administrative	3	21.93	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)	26	\$	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	\$ 110,020	1
2			2
Total		\$ 110,020	3

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5

Facility Name: HERITAGE WOODS OF CHARLESTON

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

VIII. OWNERSHIP COSTSA. Purchase price of land 35,000 Year land was acquired 2010

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	68			2011	\$ 8,926,302	\$ 324,564	27.5	\$ 324,593	\$ 29	\$ 2,339,589	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Leasehold Improvements				73,127	4,872	15	4,875	3	34,932	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)				\$ 8,999,429	\$ 329,436		\$ 329,468	\$ 32	\$ 2,374,521	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	\$ 716,073	\$ 3,100	\$ 143,215	140,115	5	\$ 709,005	18
19					\$		-	19
20	TOTAL (lines 18 and 19)	\$ 716,073	\$ 3,100	\$ 143,215	140,115		\$ 709,005	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 CHARLESTON

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	3/14/14	\$ 4,329,609	\$ 4,088,370	4/1/49	0.0497	\$ 204,490	1	
2	IHDA		X	Second Mortgage	8/1/10	865,708	865,708	3/1/49	none		2	
3											3	
	Working Capital											
4					/ /			/ /			4	
5					/ /			/ /			5	
6					/ /			/ /			6	
7	TOTAL Facility Related					\$ 5,195,317	\$ 4,954,078				\$ 204,490	7
	B. Non-Facility Related											
8					/ /			/ /			8	
9					/ /			/ /			9	
10	TOTALS (lines 7, 8 and 9)					\$ 5,195,317	\$ 4,954,078				\$ 204,490	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 CHARLESTON

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	\$ 297,397	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (65,982))	472,313		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	21,779		6
7	Other Prepaid Expenses	9,242		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Page 7 Attachment	20		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 800,751	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	35,000		13
14	Buildings, at Historical Cost	8,926,302		14
15	Leasehold Improvements, at Historical Cost	73,127		15
16	Equipment, at Historical Cost	716,073		16
17	Accumulated Depreciation (book methods)	(3,083,526)		17
18	Deferred Charges	570		18
19	Organization & Pre-Operating Costs	246,739		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(124,925)		20
21	Restricted Funds	1,117,234		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 7,906,594	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,707,345	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 35,527	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	24,227		30
31	Accrued Taxes Payable	48,150		31
32	Accrued Interest Payable	16,933		32
33	Deferred Compensation	860		33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	See Page 7 Attachment	40,170		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 165,866	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	4,954,078		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)	\$ 4,954,078	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 5,119,944	\$	45
46	TOTAL EQUITY	\$ 3,587,400	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 8,707,345	\$	47

*(See instructions.)

Facility Name: HERITAGE WOODS OF CHARLESTON

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	\$ 2,182,924	1
2	Discounts and Allowances	(30,943)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 2,151,981	3
	B. Other Operating Revenue		
4	Special Services	86,870	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	3,448	8
9	Non-Resident Meals	2,172	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 92,490	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	27,717	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 27,717	14
	D. Other Revenue (specify):		
15	See Page 8 Attachment	4,019	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 4,019	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 2,276,207	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	582,902	19
20	Health Care/ Personal Care	346,767	20
21	General Administration	809,999	21
	B. Capital Expense		
22	Ownership	613,947	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)	\$ 2,353,614	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (77,407)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (77,407)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 995,521	32
33	Private Pay - Net Inpatient Revenue	1,156,460	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 2,151,981	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	1,450	9100-9102-0-0	Assessment Income
5200-5127-0-0	Rubbish Removal	5,705	9100-9103-0-0	Assessment Expense
5200-5130-0-0	Vehicle Expense	3,806	9200-9201-1-0	Amortization - Loan Fees
5200-5131-0-0	Transportation Service	2	9200-9202-0-0	Financing Fees
5300-5140-0-0	Security & Monitoring	12,933	9200-9203-1-0	Mortgage Interest Premium
	PG3-4.3	23,896	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	18,312
C. General Administration				
Other (specify):		Amt		
5160-5060-0-0	Consulting	12,882		
5160-5063-0-0	Legal	7,629		
5160-5064-0-0	Accounting	68		
5160-5066-0-0	Audit	11,300		
5160-5067-0-0	Contract Labor-Serv Prov	-		
5160-5068-0-0	Contract Labor	28,085		
5180-5079-0-0	Bad Debt - Resident	13,683		
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	29,952		
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	103,599		
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	14,923
	PG3-3.5	14,923
C. General Administration		
Administrative and Clerical		
3300-3301-0-0	Beauty Salon & Manicure	3,448
3300-3304-0-0	Internet Access	-
3300-3321-0-0	Telephone- Connection	11,355
3300-3323-0-0	Telephone- Usage	145
5190-5090-0-0	Contributions	2,507
	PG3-10.5	17,455
C. General Administration		
Other (specify):		
5180-5079-0-0	Bad Debt - Resident	13,683
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	29,952
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	43,635
D. Ownership		
Interest		
3300-3380-0-0	Interest Income	17,328
3300-3385-0-0	Interest Income - Reserves	10,389
	PG3-18.5	27,717
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	20
1102-9978-0-0	A/R-TIF/Abatement	-
1105-0009-0-0	Transfer Account	-
1105-0012-0-0	Undeposited Funds	-
PG7-9.1		20

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	22,013
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	-
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	18,157
2112-0159-1-0	Medicaid Prepayments	-
2112-0159-2-0	Prepaid Medicaid Clearing	-
2112-0159-3-0	Prepaid Rent	-
PG7-35.1		40,170

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)	1,042
3300-3391-0-0	Property Tax Adjustments	-
3300-3392-0-0	Property Lease Income	-
3300-3393-0-0	Insurance Adjustments	2,977
3300-3395-0-0	Developer Fee Income	-
3300-3396-0-0	Home Office Rent Income	-
PG8-15.1		4,019