

		FOR BHF USE			

LL2

Supportive Living Facility

2019

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2019)

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: 1000031

Facility Name: CAMBRIDGE HOUSE OF OFALLON

Address: 844 CAMBRIDGE BLVD OFALLON 62269

County: ST CLAIR

Telephone Number: (618) 624-9900 Fax # 618 624-9904

Federal Employer ID Number:

Date Current Owners were Certified: 4/16/2004

Type of Ownership:

VOLUNTARY, NON-PROFIT Charitable Corp. Trust

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

GOVERNMENTAL State County Other

IRS Exemption Code

In the event there are further questions about this report, please contact:
Name: Danel Erickson 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 01/01/2019 to 12/31/2019 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 CAMBRIDGE HOUSE OF OFALLON

Report Period Beginning: 01/01/2019 Ending: 12/31/2019

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	100	Single Unit Apartment	100	36,500	1
2	3	Double Unit Apartment	3	1,095	2
3		Other			3
4	103	TOTALS	103	37,595	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	26,575	8,282		34,857	5
6	Double Unit				0	6
7	Other				0	7
8	TOTALS	26,575	8,282	0	34,857	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 92.72%

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

643 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 5 (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: 2019 Fiscal Year: 2019

* 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: CAMBRIDGE HOUSE OF OFALLON

Report Period Beginning:

01/01/2019

Ending:

12/31/2019

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	304,075	218,177	1,876	524,128	0	524,128	1
2	Housekeeping, Laundry and Maintenance	114,108	48,231	59,602	221,941	0	221,941	2
3	Heat and Other Utilities			164,662	164,662	(24,720)	139,942	3
4	Other (specify):	0	0	65,762	65,762	0	65,762	4
5	TOTAL General Services	418,183	266,408	291,902	976,493	(24,720)	951,773	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	503,979	20,493	0	524,472	0	524,472	6
7	Activities and Social Services	36,447	5,994	0	42,441	0	42,441	7
8	Other (specify):	0	0	0	0	0	0	8
9	TOTAL Health Care and Programs	540,426	26,487	0	566,913	0	566,913	9
	C. General Administration							
10	Administrative and Clerical	199,745	40,480	353,624	593,849	(26,254)	567,595	10
11	Marketing Materials, Promotions and Advertising	65,256	12,672	60,024	137,952	0	137,952	11
12	Employee Benefits and Payroll Taxes	0	0	279,485	279,485	0	279,485	12
13	Insurance-Property, Liability and Malpractice	0	0	77,656	77,656	0	77,656	13
14	Other (specify):	0	0	96,143	96,143	(32,372)	63,770	14
15	TOTAL General Administration	265,001	53,152	866,932	1,185,085	(58,626)	1,126,458	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,223,610	346,047	1,158,834	2,728,491	(83,346)	2,645,144	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			318,971	318,971	0	318,971	17
18	Interest			363,701	363,701	(40,961)	322,740	18
19	Real Estate Taxes			65,765	65,765	0	65,765	19
20	Rent -- Facility and Grounds			0	0	0	0	20
21	Rent -- Equipment			13,959	13,959	0	13,959	21
22	Other (specify):	0	0	740,489	740,489	0	740,489	22
23	TOTAL Ownership	0	0	1,502,885	1,502,885	(40,961)	1,461,925	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,223,610	346,047	2,661,719	4,231,376	(124,307)	4,107,069	24

Facility Name: CAMBRIDGE HOUSE OF OFALLON

Report Period Beginning: 01/01/2019 Ending: 12/31/2019

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	25.58	2
3	Certified Nurse Assistants	15	12.55	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	11.69	7
8	Dishwashers	0	0.00	8
9	Maintenance Workers	Inc line 12	Inc line 12	9
10	Housekeepers	3	10.81	10
11	Laundry	0	0.00	11
12	Managers	5	24.80	12
13	Other Administrative	4	24.60	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)	38	\$	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
CAMBRIDGE HOUSE OF MARYVILLE		MARYVILLE	
CAMBRIDGE HOUSE OF SWANSEA		SWANSEA	

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	\$ 238,280	1
2			2
Total		\$ 238,280	3

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5

Facility Name: CAMBRIDGE HOUSE OF OFALLON Report Period Beginning: 01/01/2019 Ending: 12/31/2019

VIII. OWNERSHIP COSTS

A. Purchase price of land 1,028,000 Year land was acquired 2002

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	103			2003	\$ 8,159,910	\$ 294,784	27.5	\$ 296,724	\$ 1,940	\$ 4,638,227	1
2									0		2
3									0		3
4									0		4
5									0		5
	Improvement Type										
6	Leasehold Improvements				236,973	(1,451)	15	15,798	17,249	231,217	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)				\$ 8,396,883	\$ 293,333		\$ 312,522	\$ 19,189	\$ 4,869,444	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	\$ 868,758	\$ 25,638	\$ 173,752	148,114	5	\$ 829,103	18
19		0	0	0			-	19
20	TOTAL (lines 18 and 19)	\$ 868,758	\$ 25,638	\$ 173,752	148,114		\$ 829,103	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: CAMBRIDGE HOUSE OF OFALLON

Report Period Beginning: 01/01/2019 Ending: 12/31/2019

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	
		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		0		\$ 0			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	IHDA		X	FIRST MORTGAGE	12/1/03	\$ 7,470,000	\$ 0	8/1/44	0.0598	\$ 262,493	1
2	GERSHMAN MORTGAGE		X	FIRST MORTGAGE	8/30/19	8,223,200	8,194,940	9/1/54	0.0380	101,208	2
3											3
	Working Capital										
4					/ /		0	/ /		0	4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 15,693,200	\$ 8,194,940			\$ 363,701	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 15,693,200	\$ 8,194,940			\$ 363,701	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: CAMBRIDGE HOUSE OF OFALLON

Report Period Beginning: 01/01/2019

Ending: 12/31/2019

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2019

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 995,538	\$	1
2	Cash-Patient Deposits	0		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (48,521))	386,380		3
4	Supply Inventory (priced at)	0		4
5	Short-Term Investments	0		5
6	Prepaid Insurance	128,491		6
7	Other Prepaid Expenses	17,593		7
8	Accounts Receivable (owners or related parties)	0		8
9	Other(specify): See Page 7 Attachment	298		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,528,300	\$ 0	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable	0		11
12	Long-Term Investments	0		12
13	Land	1,028,000		13
14	Buildings, at Historical Cost	8,159,910		14
15	Leasehold Improvements, at Historical Cost	236,973		15
16	Equipment, at Historical Cost	868,758		16
17	Accumulated Depreciation (book methods)	(5,698,547)		17
18	Deferred Charges	6,008		18
19	Organization & Pre-Operating Costs	0		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	0		20
21	Restricted Funds	1,155,132		21
22	Other Long-Term Assets (specify):	0		22
23	Other(specify):	0		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 5,756,233	\$ 0	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,284,533	\$ 0	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 24,764	\$	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	45,514		30
31	Accrued Taxes Payable	67,218		31
32	Accrued Interest Payable	25,951		32
33	Deferred Compensation	323		33
34	Federal and State Income Taxes	0		34
	Other Current Liabilities(specify):			
35	See Page 7 Attachment	755,747		35
36		0		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 919,518	\$ 0	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	0		38
39	Mortgage Payable	7,976,244		39
40	Bonds Payable	0		40
41	Deferred Compensation	0		41
	Other Long-Term Liabilities(specify):			
42				42
43				43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 7,976,244	\$ 0	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 8,895,762	\$ 0	45
46	TOTAL EQUITY	\$ (1,611,229)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 7,284,533	\$ 0	47

*(See instructions.)

Facility Name: CAMBRIDGE HOUSE OF OFALLON

Report Period Beginning: 01/01/2019

Ending:

12/31/2019

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	\$ 3,864,842	1
2	Discounts and Allowances	(28,073)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,836,769	3
	B. Other Operating Revenue		
4	Special Services	147,273	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	12,534	8
9	Non-Resident Meals	2,159	9
10	Laundry	0	10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 161,966	11
	C. Non-Operating Revenue		
12	Contributions	0	12
13	Interest and Other Investment Income	40,961	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 40,961	14
	D. Other Revenue (specify):		
15	See Page 8 Attachment	6,638	15
16		0	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 6,638	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 4,046,334	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	976,493	19
20	Health Care/ Personal Care	566,913	20
21	General Administration	1,185,085	21
	B. Capital Expense		
22	Ownership	1,502,885	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)	\$ 4,231,376	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (185,042)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (185,042)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 1,638,174	32
33	Private Pay - Net Inpatient Revenue	2,198,595	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 3,836,769	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	23,685	9100-9102-0-0	Assessment Income	-
5200-5127-0-0	Rubbish Removal	6,709	9100-9103-0-0	Assessment Expense	-
5200-5130-0-0	Vehicle Expense	19,075	9200-9201-1-0	Amortization - Loan Fees	115,410
5200-5131-0-0	Transportation Service	26	9200-9202-0-0	Financing Fees	-
5300-5140-0-0	Security & Monitoring	16,266	9200-9203-1-0	Mortgage Interest Premium	-
	PG3-4.3	65,762	9200-9204-0-0	Mortgage Service Fee	9,350
			9200-9205-0-0	Mortgage Insurance Prem	48,830
			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	25,000
			9300-9302-0-0	Asset Management Fee	5,004
			9300-9303-0-0	Incentive Management	534,770
			9300-9303-1-0	Incentive Asset Mgmt Fee	-
			9300-9304-0-0	Tax Credit Fees & Incentive Fee	2,125
			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	740,489	
C. General Administration					
Other (specify):		Amt			
5160-5060-0-0	Consulting	1,202			
5160-5063-0-0	Legal	3,158			
5160-5064-0-0	Accounting	180			
5160-5066-0-0	Audit	20,689			
5160-5067-0-0	Contract Labor-Serv Prov	-			
5160-5068-0-0	Contract Labor	38,542			
5180-5079-0-0	Bad Debt - Resident	7,343			
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	6,241			
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	18,788			
5190-5000-0-0	Other Admin Allocation	-			
	PG3-14.3	96,143			
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		24,720
	PG3-3.5		24,720
C. General Administration			
Administrative and Clerical			
3300-3301-0-0	Beauty Salon & Manicure		12,534
3300-3304-0-0	Internet Access		-
3300-3321-0-0	Telephone- Connection		12,922
3300-3323-0-0	Telephone- Usage		178
5190-5090-0-0	Contributions		620
	PG3-10.5		26,254
C. General Administration			
Other (specify):			
5180-5079-0-0	Bad Debt - Resident		7,343
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		6,241
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		18,788
	PG3-14.5		32,372
D. Ownership			
Interest			
3300-3380-0-0	Interest Income		3,776
3300-3385-0-0	Interest Income - Reserves		37,184
	PG3-18.5		40,961
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	298
1102-9978-0-0	A/R-TIF/Abatement	-
1105-0009-0-0	Transfer Account	-
1105-0012-0-0	Undeposited Funds	-
PG7-9.1		298

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	10,008
2112-0101-0-0	Accrued Partnership Mgmt Fee	25,000
2112-0102-0-0	Accrued Incentive Mgmt Fee	672,123
2112-0102-1-0	Accrued Incentive Asset Mgmt Fee	-
2112-0105-0-0	Accrued Liabilities	36,393
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	130
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	12,093
2112-0159-1-0	Medicaid Prepayments	-
2112-0159-2-0	Prepaid Medicaid Clearing	-
2112-0159-3-0	Prepaid Rent	-

PG7-35.1	755,747
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Income Statement PG 8 Other

Income Statement			
Other Revenue		Amt	
3300-3388-0-0	Contract Service-Serv Prov	-	
3300-3390-0-0	Other	1,014	Call pendants and late fees
3300-3391-0-0	Property Tax Adjustments	-	
3300-3392-0-0	Property Lease Income	1,560	
3300-3393-0-0	Insurance Adjustments	4,064	
3300-3395-0-0	Developer Fee Income	-	
3300-3396-0-0	Home Office Rent Income	-	
3300-3202-0-0	Food & Meal Prep	-	

PG8-15.1

6,638