

		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: 1000099

Facility Name: HERITAGE WOODS OF DEKALB

Address: 2626 N ANNIE GLIDDEN DEKALB 60115

County: DEKALB

Telephone Number: (815) 787-6500 Fax # 815 787-6560

Federal Employer ID Number:

Date Current Owners were Certified: 12/5/2008

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: 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 HERITAGE WOODS OF DEKALB

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	76	Single Unit Apartment	76	27,740	1
2	0	Double Unit Apartment	0	0	2
3		Other			3
4	76	TOTALS	76	27,740	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	17,784	9,543		27,327	5
6	Double Unit				0	6
7	Other				0	7
8	TOTALS	17,784	9,543	0	27,327	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified
bed days on line 4, column 4.) 98.51%

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

166 Also, indicate the number of unpaid bed-hold days the SLF
had during this year. 7 (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: 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? N/A
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

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Facility Name: HERITAGE WOODS OF DEKALB

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	254,202	179,593	2,225	436,020	0	436,020	1
2	Housekeeping, Laundry and Maintenance	90,960	33,862	46,245	171,067	0	171,067	2
3	Heat and Other Utilities			117,167	117,167	(26,475)	90,692	3
4	Other (specify):	0	0	28,263	28,263	0	28,263	4
5	TOTAL General Services	345,162	213,455	193,900	752,517	(26,475)	726,042	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	453,058	12,617	0	465,675	0	465,675	6
7	Activities and Social Services	33,932	10,754	0	44,686	0	44,686	7
8	Other (specify):	0	0	0	0	0	0	8
9	TOTAL Health Care and Programs	486,990	23,371	0	510,361	0	510,361	9
	C. General Administration							
10	Administrative and Clerical	157,232	31,979	266,077	455,288	(18,444)	436,844	10
11	Marketing Materials, Promotions and Advertising	57,520	6,812	35,099	99,431	0	99,431	11
12	Employee Benefits and Payroll Taxes	0	0	232,903	232,903	0	232,903	12
13	Insurance-Property, Liability and Malpractice	0	0	35,554	35,554	0	35,554	13
14	Other (specify):	0	0	86,960	86,960	(18,662)	68,298	14
15	TOTAL General Administration	214,752	38,791	656,593	910,136	(37,107)	873,029	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,046,904	275,617	850,493	2,173,014	(63,582)	2,109,433	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			330,823	330,823	0	330,823	17
18	Interest			426,542	426,542	(36,680)	389,862	18
19	Real Estate Taxes			61,395	61,395	0	61,395	19
20	Rent -- Facility and Grounds			0	0	0	0	20
21	Rent -- Equipment			10,213	10,213	0	10,213	21
22	Other (specify):	0	0	811,200	811,200	0	811,200	22
23	TOTAL Ownership	0	0	1,640,173	1,640,173	(36,680)	1,603,493	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,046,904	275,617	2,490,666	3,813,187	(100,262)	3,712,926	24

Facility Name: HERITAGE WOODS OF DEKALB

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	25.64	2
3	Certified Nurse Assistants	12	12.47	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	9	10.70	7
8	Dishwashers	0	0.00	8
9	Maintenance Workers	Inc line 12	Inc line 12	9
10	Housekeepers	2	10.11	10
11	Laundry	0	0.00	11
12	Managers	5	25.13	12
13	Other Administrative	3	25.97	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)	33	\$	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	\$ 168,246	1
2			2
Total		\$ 168,246	3

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5

Facility Name: HERITAGE WOODS OF DEKALB Report Period Beginning: 01/01/2019 Ending: 12/31/2019

VIII. OWNERSHIP COSTS

A. Purchase price of land 204,014 Year land was acquired 2007

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	76			2008	\$ 8,055,314	\$ 292,920	28	\$ 292,921	\$ 0	\$ 3,380,789	1
2									0		2
3									0		3
4									0		4
5									0		5
	Improvement Type										
6	Leasehold Improvements				443,798	26,184	15	29,587	3,402	352,021	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)				\$ 8,499,112	\$ 319,105		\$ 322,507	\$ 3,402	\$ 3,732,810	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	\$ 676,465	\$ 11,719	\$ 135,293	123,574	5	\$ 658,793	18
19		0	0	0	\$		-	19
20	TOTAL (lines 18 and 19)	\$ 676,465	\$ 11,719	\$ 135,293	123,574		\$ 658,793	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 DEKALB

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	AMALGAMATED BANK		X	FIRST MORTGAGE	6/1/07	\$ 8,000,000	\$ 6,855,000	12/1/41	0.0610	\$ 426,542	1
2	DEKALB CO SUPPORTIVE		X	Second Mortgage	6/6/07	360,000	360,000	12/1/42	none		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					\$ 8,360,000	\$ 7,215,000			\$ 426,542	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 8,360,000	\$ 7,215,000			\$ 426,542	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 DEKALB

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	\$ 139,957	\$	1
2	Cash-Patient Deposits	0		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (73,885))	226,928		3
4	Supply Inventory (priced at)	0		4
5	Short-Term Investments	0		5
6	Prepaid Insurance	15,830		6
7	Other Prepaid Expenses	3,149		7
8	Accounts Receivable (owners or related parties)	13,959		8
9	Other(specify):	0		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 399,823	\$ 0	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable	0		11
12	Long-Term Investments	0		12
13	Land	204,014		13
14	Buildings, at Historical Cost	8,055,314		14
15	Leasehold Improvements, at Historical Cost	443,798		15
16	Equipment, at Historical Cost	676,465		16
17	Accumulated Depreciation (book methods)	(4,391,603)		17
18	Deferred Charges	299		18
19	Organization & Pre-Operating Costs	22,017		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(22,017)		20
21	Restricted Funds	2,274,351		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)	\$ 7,262,638	\$ 0	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,662,461	\$ 0	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 18,922	\$	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	0		30
31	Accrued Taxes Payable	66,866		31
32	Accrued Interest Payable	34,846		32
33	Deferred Compensation	0		33
34	Federal and State Income Taxes	0		34
	Other Current Liabilities(specify):			
35	See Page 7 Attachment	871,712		35
36		0		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 992,347	\$ 0	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	0		38
39	Mortgage Payable	6,936,313		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)	\$ 6,936,313	\$ 0	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 7,928,660	\$ 0	45
46	TOTAL EQUITY	\$ (266,198)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 7,662,461	\$ 0	47

*(See instructions.)

Facility Name: HERITAGE WOODS OF DEKALB

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	\$ 3,351,964	1
2	Discounts and Allowances	(4,214)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,347,750	3
	B. Other Operating Revenue		
4	Special Services	67,807	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	8,449	8
9	Non-Resident Meals	514	9
10	Laundry	0	10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 76,770	11
	C. Non-Operating Revenue		
12	Contributions	0	12
13	Interest and Other Investment Income	36,680	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 36,680	14
	D. Other Revenue (specify):		
15	See Page 8 Attachment	24,322	15
16		0	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 24,322	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 3,485,522	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	752,517	19
20	Health Care/ Personal Care	510,361	20
21	General Administration	910,136	21
	B. Capital Expense		
22	Ownership	1,640,173	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)	\$ 3,813,187	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (327,665)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (327,665)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 1,134,749	32
33	Private Pay - Net Inpatient Revenue	2,213,001	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 3,347,750	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	7,235	9100-9102-0-0	Assessment Income	-
5200-5127-0-0	Rubbish Removal	3,919	9100-9103-0-0	Assessment Expense	-
5200-5130-0-0	Vehicle Expense	9,498	9200-9201-1-0	Amortization - Loan Fees	12,582
5200-5131-0-0	Transportation Service	-	9200-9202-0-0	Financing Fees	-
5300-5140-0-0	Security & Monitoring	7,611	9200-9203-1-0	Mortgage Interest Premium	-
PG3-4.3		28,263	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	4,540
			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	20,764
			9300-9303-0-0	Incentive Management	728,936
			9300-9303-1-0	Incentive Asset Mgmt Fee	42,879
			9300-9304-0-0	Tax Credit Fees & Incentive Fee	1,500
			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		811,200
C. General Administration					
Other (specify):		Amt			
5160-5060-0-0	Consulting	13,109			
5160-5063-0-0	Legal	10,740			
5160-5064-0-0	Accounting	270			
5160-5066-0-0	Audit	14,311			
5160-5067-0-0	Contract Labor-Serv Prov	-			
5160-5068-0-0	Contract Labor	29,868			
5180-5079-0-0	Bad Debt - Resident	16,614			
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	(6,550)			
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	8,599			
5190-5000-0-0	Other Admin Allocation	-			
PG3-14.3		86,960			
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	26,475
	PG3-3.5	26,475
C. General Administration		
Administrative and Clerical		
3300-3301-0-0	Beauty Salon & Manicure	8,449
3300-3304-0-0	Internet Access	516
3300-3321-0-0	Telephone- Connection	8,170
3300-3323-0-0	Telephone- Usage	810
5190-5090-0-0	Contributions	500
	PG3-10.5	18,444
C. General Administration		
Other (specify):		
5180-5079-0-0	Bad Debt - Resident	16,614
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	(6,550)
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	8,599
	PG3-14.5	18,662
D. Ownership		
Interest		
3300-3380-0-0	Interest Income	3,016
3300-3385-0-0	Interest Income - Reserves	33,664
	PG3-18.5	36,680
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	20,764
2112-0101-0-0	Accrued Partnership Mgmt Fee	-
2112-0102-0-0	Accrued Incentive Mgmt Fee	728,936
2112-0102-1-0	Accrued Incentive Asset Mgmt Fee	42,879
2112-0105-0-0	Accrued Liabilities	32,035
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	47,099
2112-0159-1-0	Medicaid Prepayments	-
2112-0159-2-0	Prepaid Medicaid Clearing	-
2112-0159-3-0	Prepaid Rent	-
PG7-35.1		871,712

Income Statement PG 8 Other

Income Statement		
	Other Revenue	Amt
3300-3388-0-0	Contract Service-Serv Prov	-
3300-3390-0-0	Other (Water damage payment, Late fees, c	19,323
3300-3391-0-0	Property Tax Adjustments	-
3300-3392-0-0	Property Lease Income	-
3300-3393-0-0	Insurance Adjustments	4,999
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		24,322