

		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: 1000045

Facility Name: HERITAGE WOODS OF MANTENO

Address: 355 DIVERSATCH DRIVE MANTENO 60950

Number City Zip Code

County: KANKAKEE

Telephone Number: (815) 468-3553 Fax # 815 468-3888

Federal Employer ID Number:

Date Current Owners were Certified: 10/25/2007

Type of Ownership:

☐	VOLUNTARY, NON-PROFIT	☐	PROPRIETARY	☐	GOVERNMENTAL
☐	Charitable Corp.	☐	Individual	☐	State
☐	Trust	☐	Partnership	☐	County
IRS Exemption Code		☐	Corporation	☐	Other
		☒	"Sub-S" Corp.		
		☐	Limited Liability Co.		
		☐	Trust		
		☐	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 MANTENO

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	81	Single Unit Apartment	81	29,565	1
2	6	Double Unit Apartment	6	2,190	2
3		Other			3
4	87	TOTALS	87	31,755	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	18,435	11,578		30,013	5
6	Double Unit				0	6
7	Other				0	7
8	TOTALS	18,435	11,578	0	30,013	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified
bed days on line 4, column 4.) 94.51%

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

326 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 ☒

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? _____
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 MANTENO

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	237,194	178,131	2,851	418,176	0	418,176	1
2	Housekeeping, Laundry and Maintenance	96,630	33,010	38,325	167,965	0	167,965	2
3	Heat and Other Utilities			132,246	132,246	(27,085)	105,161	3
4	Other (specify):	0	0	28,832	28,832	0	28,832	4
5	TOTAL General Services	333,824	211,141	202,254	747,219	(27,085)	720,134	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	477,779	13,493	0	491,272	0	491,272	6
7	Activities and Social Services	23,425	9,375	0	32,800	0	32,800	7
8	Other (specify):	0	0	0	0	0	0	8
9	TOTAL Health Care and Programs	501,204	22,868	0	524,072	0	524,072	9
	C. General Administration							
10	Administrative and Clerical	152,100	27,032	274,341	453,473	(28,691)	424,782	10
11	Marketing Materials, Promotions and Advertising	30,511	6,956	21,056	58,523	0	58,523	11
12	Employee Benefits and Payroll Taxes	0	0	222,571	222,571	0	222,571	12
13	Insurance-Property, Liability and Malpractice	0	0	57,371	57,371	0	57,371	13
14	Other (specify):	0	0	115,823	115,823	(21,539)	94,284	14
15	TOTAL General Administration	182,611	33,988	691,162	907,761	(50,230)	857,531	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,017,639	267,997	893,417	2,179,053	(77,315)	2,101,737	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			271,581	271,581	0	271,581	17
18	Interest			243,956	243,956	(2,962)	240,994	18
19	Real Estate Taxes			79,548	79,548	0	79,548	19
20	Rent -- Facility and Grounds			0	0	0	0	20
21	Rent -- Equipment			40,053	40,053	0	40,053	21
22	Other (specify):	0	0	326,499	326,499	281,241	607,740	22
23	TOTAL Ownership	0	0	961,637	961,637	278,279	1,239,917	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,017,639	267,997	1,855,054	3,140,690	200,964	3,341,654	24

Facility Name: HERITAGE WOODS OF MANTENO

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	28.31	2
3	Certified Nurse Assistants	13	13.71	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	10.56	7
8	Dishwashers	0	0.00	8
9	Maintenance Workers	Inc line 12	Inc line 12	9
10	Housekeepers	3	10.33	10
11	Laundry	0	0.00	11
12	Managers	4	20.98	12
13	Other Administrative	3	25.48	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
DSI WATSEKA OPERATOR & OWNER		WATSEKA	
DSI FLORA OPERATOR & OWNER		FLORA	
DSI OTTAWA OPERATOR & OWNER		OTTAWA	

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	\$ 189,554	1
2			2
Total		\$ 189,554	3

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5

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

VIII. OWNERSHIP COSTS

A. Purchase price of land 229,234 Year land was acquired 2001

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	87			2005	\$ 7,405,056	\$ 269,883	27.5	\$ 269,275	\$ (608)	\$ 3,269,079	1
2									0		2
3									0		3
4									0		4
5									0		5
	Improvement Type										
6	Leasehold Improvements				0	0	15	0	0	0	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)				\$ 7,405,056	\$ 269,883		\$ 269,275	\$ (608)	\$ 3,269,079	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	\$ 368,266	\$ 1,698	\$ 73,653	71,955	5	\$ 353,667	18
19	Vehicles	20,817	0	4,163	4,163	5	20,817	19
20	TOTAL (lines 18 and 19)	\$ 389,083	\$ 1,698	\$ 77,817	76,118		\$ 374,484	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 MANTENO

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	MIDLAND STATES BANK		X	FIRST MORTGAGE	9/1/13	\$ 9,596,500	\$ 8,328,723	8/1/47	0.0302	\$ 242,559	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	Peoples National Bank		X	Line of Credit	2/3/19	800,000	41,329	2/3/20	Variable	484	4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 10,396,500	\$ 8,370,052			\$ 243,043	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 10,396,500	\$ 8,370,052			\$ 243,043	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 MANTENO

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	\$ 13,081	\$	1
2	Cash-Patient Deposits	0		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (72,974))	398,692		3
4	Supply Inventory (priced at)	0		4
5	Short-Term Investments	0		5
6	Prepaid Insurance	80,964		6
7	Other Prepaid Expenses	20,193		7
8	Accounts Receivable (owners or related parties)	7,464		8
9	Other(specify): See Page 7 Attachment	14,594		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 534,989	\$ 0	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable	0		11
12	Long-Term Investments	0		12
13	Land	229,234		13
14	Buildings, at Historical Cost	7,405,056		14
15	Leasehold Improvements, at Historical Cost	0		15
16	Equipment, at Historical Cost	389,083		16
17	Accumulated Depreciation (book methods)	(3,643,562)		17
18	Deferred Charges	452		18
19	Organization & Pre-Operating Costs	3,044,676		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(1,638,470)		20
21	Restricted Funds	505,900		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)	\$ 6,292,369	\$ 0	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,827,358	\$ 0	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 115,739	\$	26
27	Officer's Accounts Payable	0		27
28	Accounts Payable-Patient Deposits	0		28
29	Short-Term Notes Payable	41,329		29
30	Accrued Salaries Payable	34,938		30
31	Accrued Taxes Payable	81,335		31
32	Accrued Interest Payable	20,982		32
33	Deferred Compensation	287		33
34	Federal and State Income Taxes	0		34
	Other Current Liabilities(specify):			
35	See Page 7 Attachment	52,900		35
36		0		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 347,509	\$ 0	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	0		38
39	Mortgage Payable	8,475,458		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)	\$ 8,475,458	\$ 0	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 8,822,967	\$ 0	45
46	TOTAL EQUITY	\$ (1,995,609)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 6,827,358	\$ 0	47

*(See instructions.)

Facility Name: HERITAGE WOODS OF MANTENO

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	\$ 3,843,457	1
2	Discounts and Allowances	(4,998)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,838,459	3
	B. Other Operating Revenue		
4	Special Services	121,354	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	10,365	8
9	Non-Resident Meals	3,426	9
10	Laundry	0	10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 135,145	11
	C. Non-Operating Revenue		
12	Contributions	0	12
13	Interest and Other Investment Income	2,962	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 2,962	14
	D. Other Revenue (specify):		
15	See Page 8 Attachment	2,852	15
16		0	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 2,852	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 3,979,418	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	747,219	19
20	Health Care/ Personal Care	524,072	20
21	General Administration	907,761	21
	B. Capital Expense		
22	Ownership	961,637	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)	\$ 3,140,690	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 838,728	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 838,728	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 1,304,676	32
33	Private Pay - Net Inpatient Revenue	2,533,783	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 3,838,459	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	1,280	9100-9102-0-0	Assessment Income	-
5200-5127-0-0	Rubbish Removal	5,131	9100-9103-0-0	Assessment Expense	-
5200-5130-0-0	Vehicle Expense	5,166	9200-9201-1-0	Amortization - Loan Fees	2,670
5200-5131-0-0	Transportation Service	-	9200-9202-0-0	Financing Fees	-
5300-5140-0-0	Security & Monitoring	17,256	9200-9203-1-0	Mortgage Interest Premium	-
	PG3-4.3	28,832	9200-9204-0-0	Mortgage Service Fee	-
			9200-9205-0-0	Mortgage Insurance Prem	42,078
			9200-9206-0-0	Participation Fee	-
			9200-9207-0-0	Letter of Credit Fee	510
			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	281,241
			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		326,499
C. General Administration					
Other (specify):		Amt			
5160-5060-0-0	Consulting	1,725			
5160-5063-0-0	Legal	40,292			
5160-5064-0-0	Accounting	250			
5160-5066-0-0	Audit	18,733			
5160-5067-0-0	Contract Labor-Serv Prov	-			
5160-5068-0-0	Contract Labor	33,285			
5180-5079-0-0	Bad Debt - Resident	7,054			
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	(9,792)			
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	24,277			
5190-5000-0-0	Other Admin Allocation	-			
	PG3-14.3	115,823			
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		27,085
	PG3-3.5		27,085
C. General Administration			
Administrative and Clerical			
3300-3301-0-0	Beauty Salon & Manicure		10,365
3300-3304-0-0	Internet Access		1,276
3300-3321-0-0	Telephone- Connection		16,331
3300-3323-0-0	Telephone- Usage		469
5190-5090-0-0	Contributions		250
	PG3-10.5		28,691
C. General Administration			
Other (specify):			
5180-5079-0-0	Bad Debt - Resident		7,054
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		(9,792)
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		24,277
	PG3-14.5		21,539
D. Ownership			
Interest			
3300-3380-0-0	Interest Income		2,555
3300-3385-0-0	Interest Income - Reserves		407
	PG3-18.5		2,962
D. Ownership			
Other (specify):			
1302-1007-0-0	A/A - Goodwill		(281,241)
9200-9209-0-0	Remarketing and Trustee Fee		-
	PG3-22.5		(281,241)

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	11,900
1102-9976-0-0	A/R-Other	2,694
1102-9978-0-0	A/R-TIF/Abatement	-
1105-0009-0-0	Transfer Account	-
1105-0012-0-0	Undeposited Funds	-
PG7-9.1		14,594

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	28,335
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	95
2112-0155-0-0	Reservation Deposit	100
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	24,371
2112-0159-1-0	Medicaid Prepayments	-
2112-0159-2-0	Prepaid Medicaid Clearing	-
2112-0159-3-0	Prepaid Rent	-
PG7-35.1		52,900

Income Statement PG 8 Other

Income Statement		
Other Revenue		Amt
3300-3388-0-0	Contract Service-Serv Prov	-
3300-3390-0-0	Other	435
3300-3391-0-0	Property Tax Adjustments	-
3300-3392-0-0	Property Lease Income	-
3300-3393-0-0	Insurance Adjustments	2,417
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		2,852