

		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: 1000043

Facility Name: PRAIRIE LVG AT CHAUTAUQUA I

Address: 955 VILLA COURT CARBONDALE 62901

Number City Zip Code

County: JACKSON

Telephone Number: (618) 351-7955 Fax # 618 351-6955

Federal Employer ID Number:

Date Current Owners were Certified: 11/22/2004

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 PRAIRIE LVG AT CHAUTAUQUA I

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	<u>71</u>	Single Unit Apartment	<u>71</u>	<u>25,915</u>	1
2	<u>4</u>	Double Unit Apartment	<u>4</u>	<u>1,460</u>	2
3		Other			3
4	<u>75</u>	TOTALS	<u>75</u>	<u>27,375</u>	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	<u>19,041</u>	<u>3,419</u>		<u>22,460</u>	5
6	Double Unit				<u>0</u>	6
7	Other				<u>0</u>	7
8	TOTALS	<u>19,041</u>	<u>3,419</u>	<u>0</u>	<u>22,460</u>	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 82.05%

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

231 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 17 (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? Yes If yes, did the facility make all of the required payments of interest and principle? Yes
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: PRAIRIE LVG AT CHAUTAUQUA I

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	234,814	141,455	1,046	377,315	0	377,315	1
2	Housekeeping, Laundry and Maintenance	54,920	23,873	56,507	135,300	0	135,300	2
3	Heat and Other Utilities			134,164	134,164	(9,281)	124,883	3
4	Other (specify):	0	0	26,822	26,822	0	26,822	4
5	TOTAL General Services	289,734	165,328	218,539	673,601	(9,281)	664,320	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	367,675	12,490	0	380,165	0	380,165	6
7	Activities and Social Services	19,219	4,459	0	23,678	0	23,678	7
8	Other (specify):	0	0	0	0	0	0	8
9	TOTAL Health Care and Programs	386,894	16,949	0	403,843	0	403,843	9
	C. General Administration							
10	Administrative and Clerical	89,814	23,871	175,563	289,248	(10,115)	279,133	10
11	Marketing Materials, Promotions and Advertising	60,518	5,645	67,889	134,052	0	134,052	11
12	Employee Benefits and Payroll Taxes	0	0	210,325	210,325	0	210,325	12
13	Insurance-Property, Liability and Malpractice	0	0	33,934	33,934	0	33,934	13
14	Other (specify):	0	0	187,579	187,579	(91,731)	95,848	14
15	TOTAL General Administration	150,332	29,516	675,290	855,138	(101,846)	753,292	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	826,960	211,793	893,829	1,932,582	(111,127)	1,821,455	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			306,409	306,409	0	306,409	17
18	Interest			246,330	246,330	(11,647)	234,683	18
19	Real Estate Taxes			56,545	56,545	0	56,545	19
20	Rent -- Facility and Grounds			0	0	0	0	20
21	Rent -- Equipment			8,885	8,885	0	8,885	21
22	Other (specify):	0	0	152,711	152,711	0	152,711	22
23	TOTAL Ownership	0	0	770,880	770,880	(11,647)	759,233	23
24	GRAND TOTAL (Sum of lines 16 and 23)	826,960	211,793	1,664,709	2,703,462	(122,774)	2,580,688	24

Facility Name: PRAIRIE LVG AT CHAUTAUQUA I

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	21.64	2
3	Certified Nurse Assistants	12	12.07	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	8	10.36	7
8	Dishwashers	0	0.00	8
9	Maintenance Workers	Inc line 12	Inc line 12	9
10	Housekeepers	2	10.15	10
11	Laundry	0	0.00	11
12	Managers	3	25.94	12
13	Other Administrative	2	17.21	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)	28	\$	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
Prairie Living West		Carbondale	

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	\$ 110,078	1
2			2
Total		\$ 110,078	3

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5

Facility Name: PRAIRIE LVG AT CHAUTAUQUA I Report Period Beginning: 01/01/2019 Ending: 12/31/2019

VIII. OWNERSHIP COSTS

A. Purchase price of land 400,000 Year land was acquired 2003

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	75			2004	\$ 7,548,007	\$ 274,472	28	\$ 274,473	\$ 1	\$ 4,106,885	1
2									0		2
3									0		3
4									0		4
5									0		5
	Improvement Type										
6	Leasehold Improvements				98,966	5,536	15	6,598	1,062	88,126	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)				\$ 7,646,973	\$ 280,008		\$ 281,071	\$ 1,063	\$ 4,195,012	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	\$ 1,042,582	\$ 26,402	\$ 208,516	182,115	5	\$ 1,002,094	18
19	Vehicles	44,552	0	8,910	8,910	5	44,552	19
20	TOTAL (lines 18 and 19)	\$ 1,087,134	\$ 26,402	\$ 217,427	191,025		\$ 1,046,646	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: PRAIRIE LVG AT CHAUTAUQUA I

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		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	IHDA		X	FIRST MORTGAGE	12/1/03	\$ 4,438,000	\$ 3,829,018	5/1/45	0.0615	\$ 237,208	1
2	IHDA		X	Second Mortgage	12/1/03	702,032	425,377	6/1/38	0.0100	4,366	2
3	Villa Park Inc	X		Third Mortgage	12/8/03	335,000	335,000	1/1/44	none	0	3
4	Villa Land Trust	X		Fourth Mortgage	1/31/03	110,000	68,379	12/31/23	0.0500	4,756	
	Working Capital										
4					/ /		0	/ /		0	4
5					/ /			/ /			5
6					/ /	5,585,032	4,657,774	/ /		246,330	6
7	TOTAL Facility Related					\$ 5,585,032	\$ 4,657,774			\$ 246,330	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /	5,585,032	4,657,774	/ /		246,330	9
10	TOTALS (lines 7, 8 and 9)					\$ 5,585,032	\$ 4,657,774			\$ 246,330	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: PRAIRIE LVG AT CHAUTAUQUA I

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	\$ 397,958	\$	1
2	Cash-Patient Deposits	0		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (128,174))	373,555		3
4	Supply Inventory (priced at)	0		4
5	Short-Term Investments	0		5
6	Prepaid Insurance	23,282		6
7	Other Prepaid Expenses	5,954		7
8	Accounts Receivable (owners or related parties)	32,586		8
9	Other(specify): See Page 7 Attachment	23,806		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 857,141	\$ 0	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable	0		11
12	Long-Term Investments	0		12
13	Land	400,000		13
14	Buildings, at Historical Cost	7,548,007		14
15	Leasehold Improvements, at Historical Cost	98,966		15
16	Equipment, at Historical Cost	1,087,134		16
17	Accumulated Depreciation (book methods)	(5,241,657)		17
18	Deferred Charges	2,607		18
19	Organization & Pre-Operating Costs	123,369		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(123,369)		20
21	Restricted Funds	538,002		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)	\$ 4,433,059	\$ 0	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,290,199	\$ 0	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 69,808	\$	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	57,557		31
32	Accrued Interest Payable	55,374		32
33	Deferred Compensation	0		33
34	Federal and State Income Taxes	0		34
	Other Current Liabilities(specify):			
35	See Page 7 Attachment	280,842		35
36		0		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 463,582	\$ 0	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	0		38
39	Mortgage Payable	4,537,706		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)	\$ 4,537,706	\$ 0	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 5,001,288	\$ 0	45
46	TOTAL EQUITY	\$ 288,912	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 5,290,199	\$ 0	47

*(See instructions.)

Facility Name: PRAIRIE LVG AT CHAUTAUQUA I

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	\$ 2,245,676	1
2	Discounts and Allowances	(13,791)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 2,231,885	3
	B. Other Operating Revenue		
4	Special Services	84,929	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	4,130	8
9	Non-Resident Meals	147	9
10	Laundry	0	10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 89,206	11
	C. Non-Operating Revenue		
12	Contributions	0	12
13	Interest and Other Investment Income	11,647	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 11,647	14
	D. Other Revenue (specify):		
15	See Page 8 Attachment	5,572	15
16		0	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 5,572	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 2,338,310	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	673,601	19
20	Health Care/ Personal Care	403,843	20
21	General Administration	855,138	21
	B. Capital Expense		
22	Ownership	770,880	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)	\$ 2,703,462	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (365,152)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (365,152)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 1,242,934	32
33	Private Pay - Net Inpatient Revenue	988,951	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 2,231,885	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	7,572	9100-9102-0-0	Assessment Income	-
5200-5127-0-0	Rubbish Removal	4,802	9100-9103-0-0	Assessment Expense	-
5200-5130-0-0	Vehicle Expense	6,599	9200-9201-1-0	Amortization - Loan Fees	4,800
5200-5131-0-0	Transportation Service	-	9200-9202-0-0	Financing Fees	-
5300-5140-0-0	Security & Monitoring	7,850	9200-9203-1-0	Mortgage Interest Premium	0
PG3-4.3		26,822	9200-9204-0-0	Mortgage Service Fee	9,656
			9200-9205-0-0	Mortgage Insurance Prem	17,686
			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	71,180
			9300-9302-0-0	Asset Management Fee	22,689
			9300-9303-0-0	Incentive Management	25,000
			9300-9303-1-0	Incentive Asset Mgmt Fee	-
			9300-9304-0-0	Tax Credit Fees & Incentive Fee	1,700
			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	152,711	
C. General Administration					
Other (specify):		Amt			
5160-5060-0-0	Consulting	18,139			
5160-5063-0-0	Legal	29,502			
5160-5064-0-0	Accounting	270			
5160-5066-0-0	Audit	15,959			
5160-5067-0-0	Contract Labor-Serv Prov	-			
5160-5068-0-0	Contract Labor	31,978			
5180-5079-0-0	Bad Debt - Resident	18,528			
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	42,891			
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	30,312			
5190-5000-0-0	Other Admin Allocation	-			
PG3-14.3		187,579			
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	9,281	
	PG3-3.5	9,281	
C. General Administration			
Administrative and Clerical			
3300-3301-0-0	Beauty Salon & Manicure	4,130	
3300-3304-0-0	Internet Access	1,340	
3300-3321-0-0	Telephone- Connection	4,288	
3300-3323-0-0	Telephone- Usage	57	
5190-5090-0-0	Contributions	300	
	PG3-10.5	10,115	
C. General Administration			
Other (specify):			
5180-5079-0-0	Bad Debt - Resident	18,528	
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	42,891	
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	30,312	
	PG3-14.5	91,731	
D. Ownership			
Interest			
3300-3380-0-0	Interest Income	5,818	
3300-3385-0-0	Interest Income - Reserves	5,829	
	PG3-18.5	11,647	
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	23,806
1102-9978-0-0	A/R-TIF/Abatement	-
1105-0009-0-0	Transfer Account	-
1105-0012-0-0	Undeposited Funds	-
PG7-9.1		23,806

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	44,717
2112-0101-0-0	Accrued Partnership Mgmt Fee	117,807
2112-0102-0-0	Accrued Incentive Mgmt Fee	25,000
2112-0102-1-0	Accrued Incentive Asset Mgmt Fee	-
2112-0105-0-0	Accrued Liabilities	50,739
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	10,246
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	32,334
2112-0159-1-0	Medicaid Prepayments	-
2112-0159-2-0	Prepaid Medicaid Clearing	-
2112-0159-3-0	Prepaid Rent	-
PG7-35.1		280,842

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, call pendants, NSF fees)	2,359
3300-3391-0-0	Property Tax Adjustments	-
3300-3392-0-0	Property Lease Income	-
3300-3393-0-0	Insurance Adjustments	3,213
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		5,572