

		FOR BHF USE			

LL2

Supportive Living Facility

2020

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2020)

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: 1000048 Facility Name: BOWMAN ESTATES Address: 1968 N BOWMAN AVENUE DANVILLE 61832 County: VERMILION Telephone Number: (217) 431-4200 Fax # 217 431-4252 Federal Employer ID Number: Date Current Owners were Certified: 10/31/2005 Type of Ownership: <table><tr><td>☐ VOLUNTARY, NON-PROFIT</td><td>☐ PROPRIETARY</td><td>☐ GOVERNMENTAL</td></tr><tr><td>☐ Charitable Corp.</td><td>☐ Individual</td><td>☐ State</td></tr><tr><td>☐ Trust</td><td>☒ Partnership</td><td>☐ County</td></tr><tr><td>IRS Exemption Code</td><td>☐ Corporation</td><td>☐ Other</td></tr><tr><td></td><td>☐ "Sub-S" Corp.</td><td></td></tr><tr><td></td><td>☐ Limited Liability Co.</td><td></td></tr><tr><td></td><td>☐ Trust</td><td></td></tr><tr><td></td><td>☐ Other</td><td></td></tr></table> In the event there are further questions about this report, please contact: Name: Danel Erickson Telephone Number: (815) 935-1992 Email Address:	☐ 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		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2020 to 12/31/2020 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. <table><tr><td rowspan="2">Officer or Administrator of Provider</td><td>(Signed) _____</td><td>(Date) _____</td></tr><tr><td>(Type or Print Name) Greg Echols</td><td></td></tr><tr><td rowspan="5">Paid Preparer</td><td>(Title) CFO, Gardant Management Solutions</td><td></td></tr><tr><td>(Signed) _____</td><td>(Date) _____</td></tr><tr><td>(Print Name and Title) _____</td><td></td></tr><tr><td>(Firm Name & Address) _____</td><td></td></tr><tr><td>(Telephone) () _____ Fax # () _____</td><td></td></tr></table> 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	Officer or Administrator of Provider	(Signed) _____	(Date) _____	(Type or Print Name) Greg Echols		Paid Preparer	(Title) CFO, Gardant Management Solutions		(Signed) _____	(Date) _____	(Print Name and Title) _____		(Firm Name & Address) _____		(Telephone) () _____ Fax # () _____	
☐ VOLUNTARY, NON-PROFIT	☐ PROPRIETARY	☐ GOVERNMENTAL																																							
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	(Telephone) () _____ Fax # () _____																																								

Facility Name BOWMAN ESTATES

Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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	22,512	2,959		25,471	5
6	Double Unit				0	6
7	Other				0	7
8	TOTALS	22,512	2,959	0	25,471	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified
bed days on line 4, column 4.) 91.82%

D. Indicate the number of paid bed-hold days the SLF had during this year
440 Also, indicate the number of unpaid bed-hold days the SLF
had during this year. 11 (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

ACCURAL ☒ MODIFIED CASH* ☐ CASH* ☐

I. Is your fiscal year identical to your tax year? ☒ YES ☐ NO

Tax Year: 2020 Fiscal Year: 2020

* 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: BOWMAN ESTATES

Report Period Beginning:

01/01/2020

Ending:

12/31/2020

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	235,175	150,376	740	386,291	0	386,291	1
2	Housekeeping, Laundry and Maintenance	87,760	33,371	55,154	176,285	0	176,285	2
3	Heat and Other Utilities			103,320	103,320	(14,874)	88,446	3
4	Other (specify):	48,743	0	72,251	120,994	0	120,994	4
5	TOTAL General Services	371,678	183,747	231,465	786,890	(14,874)	772,015	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	510,810	16,869	0	527,679	0	527,679	6
7	Activities and Social Services	41,990	4,793	0	46,783	0	46,783	7
8	Other (specify):	0	0	0	0	0	0	8
9	TOTAL Health Care and Programs	552,800	21,662	0	574,462	0	574,462	9
	C. General Administration							
10	Administrative and Clerical	178,406	36,323	259,321	474,050	(16,235)	457,815	10
11	Marketing Materials, Promotions and Advertising	61,769	11,388	47,085	120,242	0	120,242	11
12	Employee Benefits and Payroll Taxes	0	0	218,802	218,802	0	218,802	12
13	Insurance-Property, Liability and Malpractice	0	0	57,342	57,342	0	57,342	13
14	Other (specify):	0	0	70,379	70,379	(23,440)	46,939	14
15	TOTAL General Administration	240,175	47,711	652,929	940,815	(39,675)	901,140	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,164,653	253,120	884,394	2,302,166	(54,549)	2,247,617	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			261,726	261,726	0	261,726	17
18	Interest			125,252	125,252	(13,948)	111,304	18
19	Real Estate Taxes			48,884	48,884	0	48,884	19
20	Rent -- Facility and Grounds			0	0	0	0	20
21	Rent -- Equipment			11,290	11,290	0	11,290	21
22	Other (specify):	0	0	671,163	671,163	0	671,163	22
23	TOTAL Ownership	0	0	1,118,315	1,118,315	(13,948)	1,104,367	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,164,653	253,120	2,002,709	3,420,482	(68,497)	3,351,984	24

Facility Name: BOWMAN ESTATES

Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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	27.29	2
3	Certified Nurse Assistants	13	14.64	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	7	11.50	7
8	Dishwashers	0	0.00	8
9	Maintenance Workers	Inc line 12	Inc line 12	9
10	Housekeepers	2	11.33	10
11	Laundry	0	0.00	11
12	Managers	5	23.40	12
13	Other Administrative	4	25.53	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)	32	\$	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

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5

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? \$

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	\$ 134,133	1
2			2
Total		\$ 134,133	3

Facility Name: BOWMAN ESTATES

Report Period Beginning:

01/01/2020

Ending:

12/31/2020

VIII. OWNERSHIP COSTS

A. Purchase price of land 296,261 Year land was acquired 2004 & 2012

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			2005	\$ 6,627,626	\$ 241,005	27.5	\$ 241,005	\$ (0)	\$ 3,756,281	1
2									0		2
3									0		3
4									0		4
5									0		5
	Improvement Type										
6	Leasehold Improvements				399,194	12,437	15	26,613	14,176	388,872	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)				\$ 7,026,820	\$ 253,442		\$ 267,618	\$ 14,176	\$ 4,145,153	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	\$ 659,585	\$ 8,285	\$ 131,917	123,632	5	\$ 633,493	18
19	Vehicles	22,608	0	4,522	4,522	5	22,608	19
20	TOTAL (lines 18 and 19)	\$ 682,193	\$ 8,285	\$ 136,439	128,154		\$ 656,101	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

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	ORIX Real Estate Capital LLC		X	FIRST MORTGAGE	11/20/12	\$ 4,925,100	\$ 4,199,629	12/1/47	0.0295	\$ 125,252	1
2											2
3											3
	Working Capital										
4	Bank of Carbondale			PPP Loan	4/8/20	231,500	231,500	4/8/22	0.0100	0	4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 5,156,600	\$ 4,431,129			\$ 125,252	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 5,156,600	\$ 4,431,129			\$ 125,252	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: BOWMAN ESTATES

Report Period Beginning: 01/01/2020

Ending: 12/31/2020

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2020

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 954,288	\$	1
2	Cash-Patient Deposits	0		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance (78,800))	256,015		3
4	Supply Inventory (priced at)	0		4
5	Short-Term Investments	0		5
6	Prepaid Insurance	48,736		6
7	Other Prepaid Expenses	12,300		7
8	Accounts Receivable (owners or related parties)	0		8
9	Other(specify): See Page 7 Attachment	875		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,272,213	\$ 0	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable	0		11
12	Long-Term Investments	0		12
13	Land	296,261		13
14	Buildings, at Historical Cost	6,627,626		14
15	Leasehold Improvements, at Historical Cost	399,194		15
16	Equipment, at Historical Cost	682,193		16
17	Accumulated Depreciation (book methods)	(4,801,254)		17
18	Deferred Charges	343		18
19	Organization & Pre-Operating Costs	36,939		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(36,939)		20
21	Restricted Funds	821,802		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)	\$ 4,026,164	\$ 0	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,298,377	\$ 0	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 47,962	\$	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	44,660		30
31	Accrued Taxes Payable	61,476		31
32	Accrued Interest Payable	10,324		32
33	Deferred Compensation	0		33
34	Federal and State Income Taxes	0		34
	Other Current Liabilities(specify):			
35	See Page 7 Attachment	571,549		35
36		0		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 735,972	\$ 0	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	231,500		38
39	Mortgage Payable	4,077,499		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)	\$ 4,308,999	\$ 0	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 5,044,971	\$ 0	45
46	TOTAL EQUITY	\$ 253,406	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 5,298,377	\$ 0	47

*(See instructions.)

Facility Name: BOWMAN ESTATES

Report Period Beginning: 01/01/2020

Ending:

12/31/2020

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	\$ 2,986,097	1
2	Discounts and Allowances	(17,124)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 2,968,973	3
	B. Other Operating Revenue		
4	Special Services	161,954	4
5	Other Health Care Services	0	5
6	Special Grants	176,582	6
7	Gift and Coffee Shop	0	7
8	Barber and Beauty Care	828	8
9	Non-Resident Meals	128	9
10	Laundry	0	10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 339,492	11
	C. Non-Operating Revenue		
12	Contributions	0	12
13	Interest and Other Investment Income	13,948	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 13,948	14
	D. Other Revenue (specify):		
15	See Page 8 Attachment	2,034	15
16		0	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 2,034	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 3,324,447	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	786,890	19
20	Health Care/ Personal Care	574,462	20
21	General Administration	940,815	21
	B. Capital Expense		
22	Ownership	1,118,315	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)	\$ 3,420,482	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (96,035)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (96,035)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 1,686,355	32
33	Private Pay - Net Inpatient Revenue	1,282,618	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 2,968,973	37

Operating Expenses PG 3 Other					
A. General Services			D. Ownership		
Labor Other (specify):			Other (specify):		
			Amt		
9900-9001-0-0	Extraordinary COVID Labor	48,743	9100-9101-0-0	Interest & Dividend Income	-
9900-9001-0-2	Extraordinary COVID - Labor	-	9100-9102-0-0	Assessment Income	-
	PG3-4.1	48,743	9100-9103-0-0	Assessment Expense	-
A. General Services			9200-9201-1-0	Amortization - Loan Fees	4,552
Other (specify):			9200-9202-0-0	Financing Fees	-
5200-5000-0-0	Operating Allocation	97,485	9200-9203-1-0	Mortgage Interest Premium	-
5200-5124-0-0	Exterminating	4,731	9200-9204-0-0	Mortgage Service Fee	-
5200-5127-0-0	Rubbish Removal	6,414	9200-9205-0-0	Mortgage Insurance Prem	21,229
5200-5130-0-0	Vehicle Expense	11,406	9200-9206-0-0	Participation Fee	-
5200-5131-0-0	Transportation Service	42	9200-9207-0-0	Letter of Credit Fee	-
5300-5140-0-0	Security & Monitoring	4,760	9200-9208-0-0	Bond & Draw Fee	-
9900-9002-0-0	Extraordinary COVID - Supplies & Equipment	41,775	9200-9209-0-0	Remarketing and Trustee Fee	-
9900-9003-0-0	Extraordinary COVID - Other	3,122	9200-9210-0-0	Interest Expense-Note	-
	PG3-4.3	72,251	9200-9211-0-0	Interest Expense-LP	-
C. General Administration			9200-9212-0-0	Debt Write-Off	-
Other (specify):			9300-9301-0-0	Partnership Management Fee	38,000
5160-5060-0-0	Consulting	12,575	9300-9302-0-0	Asset Management Fee	17,600
5160-5063-0-0	Legal	6,958	9300-9303-0-0	Incentive Management	582,742
5160-5064-0-0	Accounting	155	9300-9303-1-0	Incentive Asset Mgmt Fee	-
5160-5066-0-0	Audit	16,333	9300-9304-0-0	Tax Credit Fees & Incentive Fee	7,040
5160-5067-0-0	Contract Labor-Serv Prov	-	9300-9305-0-0	Organizational Expense	-
5160-5068-0-0	Contract Labor	10,919	9300-9306-0-0	Developer Fees	-
5180-5079-0-0	Bad Debt - Resident	168,846	9300-9307-0-0	Closing Costs	-
5180-5079-1-0	Bad Debt - Resident - Recovery	-	9700-9702-0-0	Amortization Expense	-
5180-5080-0-0	Bad Debt - Resident Prior Period	-	9900-9901-0-0	Prior Period Adjustments	-
5180-5081-0-0	Bad Debt - Medicaid Pending Denial	56	9900-9902-0-0	Dissolution of Business	-
5180-5081-1-0	Bad Debt - Medicaid Pending - Recovery	-	9900-9903-0-0	Loss (Gain) on Sale of Assets	-
5180-5082-0-0	Bad Debt - Medicaid Denial Prior Period	-	9900-9904-0-0	Business Interruption	-
5180-5083-0-0	Bad Debt - Medicaid MCO	11,671	9900-9905-0-0	Settlement	-
5190-5000-0-0	Other Admin Allocation	-	9900-9906-0-0	Property Damage Loss	-
	PG3-14.3	70,379	9900-9907-0-0	Abandonment Loss	-
			9900-9908-0-0	Grant Income	-
			9900-9909-0-0	Misc: Title, Recording, Transfer	-
			PG3-22.3	671,163	

Operating Expenses - Reclassifications and Adjustments PG 3			
A. General Services			
Heat and Other Utilities			
3300-3303-0-0	Cable		14,874
	PG3-3.5		14,874
C. General Administration			
Administrative and Clerical			
3300-3301-0-0	Beauty Salon & Manicure		828
3300-3304-0-0	Internet Access		-
3300-3321-0-0	Telephone- Connection		12,121
3300-3323-0-0	Telephone- Usage		285
5190-5090-0-0	Contributions		3,000
	PG3-10.5		16,235
C. General Administration			
Other (specify):			
5180-5079-0-0	Bad Debt - Resident		11,713
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		56
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		11,671
	PG3-14.5		23,440
D. Ownership			
Interest			
3300-3380-0-0	Interest Income		11,876
3300-3385-0-0	Interest Income - Reserves		2,072
	PG3-18.5		13,948
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	171
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	704
1102-9978-0-0	A/R-TIF/Abatement	-
1105-0009-0-0	Transfer Account	-
1105-0012-0-0	Undeposited Funds	-
PG7-9.1		875
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	8,800
2112-0101-0-0	Accrued Partnership Mgmt Fee	19,000
2112-0102-0-0	Accrued Incentive Mgmt Fee	397,942
2112-0102-1-0	Accrued Incentive Asset Mgmt Fee	-
2112-0105-0-0	Accrued Liabilities	20,726
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	2,983
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	40,026
2112-0159-1-0	Medicaid Prepayments	82,073
2112-0159-2-0	Prepaid Medicaid Clearing	-
2112-0159-3-0	Prepaid Rent	-
PG7-35.1		571,549

Income Statement PG 8 Other

Income Statement			
Other Revenue		Amt	
3300-3388-0-0	Contract Service-Serv Prov	-	
3300-3390-0-0	Other	2,034	Call pendants; Returned check charges
3300-3391-0-0	Property Tax Adjustments	-	
3300-3392-0-0	Property Lease Income	-	
3300-3393-0-0	Insurance Adjustments	-	
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	2,034
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