

		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: 1000003 Facility Name: HERITAGE WOODS OF FLORA Address: 1003 WEST 4TH STREET FLORA 62839 County: CLAY Telephone Number: (618) 662-4599 Fax # 618 662-6179 Federal Employer ID Number: Date Current Owners were Certified: 10/25/2007 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></td><td>(Date)</td></tr><tr><td>(Type or Print Name)</td><td colspan="2">Greg Echols</td></tr><tr><td rowspan="5">Paid Preparer</td><td>(Title)</td><td colspan="2">CFO, Gardant Management Solutions</td></tr><tr><td>(Signed)</td><td></td><td>(Date)</td></tr><tr><td>(Print Name and Title)</td><td colspan="2"></td></tr><tr><td>(Firm Name & Address)</td><td colspan="2"></td></tr><tr><td>(Telephone)</td><td>()</td><td>Fax # ()</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 HERITAGE WOODS OF FLORAReport 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	52	Single Unit Apartment	52	18,980	1
2	0	Double Unit Apartment	0	0	2
3		Other			3
4	52	TOTALS	52	18,980	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	12,289	6,407		18,696	5
6	Double Unit				0	6
7	Other				0	7
8	TOTALS	12,289	6,407	0	18,696	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 98.50 %

D. Indicate the number of paid bed-hold days the SLF had during this year
236 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 4 **(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? No
 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 FLORA

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	184,238	104,767	1,821	290,826	0	290,826	1
2	Housekeeping, Laundry and Maintenance	71,185	30,663	15,235	117,083	0	117,083	2
3	Heat and Other Utilities			73,234	73,234	(9,168)	64,066	3
4	Other (specify):	60,488	0	64,398	124,886	0	124,886	4
5	TOTAL General Services	315,911	135,430	154,688	606,029	(9,168)	596,861	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	318,070	11,533	0	329,603	0	329,603	6
7	Activities and Social Services	3,801	3,395	0	7,196	0	7,196	7
8	Other (specify):	0	0	0	0	0	0	8
9	TOTAL Health Care and Programs	321,871	14,928	0	336,799	0	336,799	9
	C. General Administration							
10	Administrative and Clerical	100,104	29,228	156,730	286,062	(14,519)	271,543	10
11	Marketing Materials, Promotions and Advertising	50,688	6,337	15,545	72,570	0	72,570	11
12	Employee Benefits and Payroll Taxes	0	0	167,835	167,835	0	167,835	12
13	Insurance-Property, Liability and Malpractice	0	0	51,603	51,603	0	51,603	13
14	Other (specify):	0	0	60,431	60,431	(3,289)	57,142	14
15	TOTAL General Administration	150,792	35,565	452,144	638,501	(17,808)	620,693	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	788,574	185,923	606,832	1,581,329	(26,976)	1,554,353	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			128,329	128,329	0	128,329	17
18	Interest			82,355	82,355	(6,208)	76,147	18
19	Real Estate Taxes			43,901	43,901	0	43,901	19
20	Rent -- Facility and Grounds			0	0	0	0	20
21	Rent -- Equipment			9,233	9,233	0	9,233	21
22	Other (specify):	0	0	71,830	71,830	55,194	127,024	22
23	TOTAL Ownership	0	0	335,648	335,648	48,986	384,634	23
24	GRAND TOTAL (Sum of lines 16 and 23)	788,574	185,923	942,480	1,916,977	22,009	1,938,986	24

Facility Name: HERITAGE WOODS OF FLORA

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	0	31.33	2
3	Certified Nurse Assistants	10	12.96	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	6	11.01	7
8	Dishwashers	0	0.00	8
9	Maintenance Workers	Inc line 12	Inc line 12	9
10	Housekeepers	1	10.29	10
11	Laundry	0	0.00	11
12	Managers	4	20.98	12
13	Other Administrative	3	23.03	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)	25	\$	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 OTTAWA OPERATOR LLC		OTTAWA	
DSI WATSEKA OPERATOR LLC		WATSEKA	
DSI MANTENO OPERATOR LLC		MANTENO	

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	\$ 112,077	1
2			2
Total		\$ 112,077	3

Facility Name: HERITAGE WOODS OF FLORA Report Period Beginning: 01/01/2020 Ending: 12/31/2020

VIII. OWNERSHIP COSTS

A. Purchase price of land 18,260 Year land was acquired 1999

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	52			2000	\$ 2,993,576	\$ 107,741	28	\$ 108,857	\$ 1,117	\$ 1,363,367	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)				\$ 2,993,576	\$ 107,741		\$ 108,857	\$ 1,117	\$ 1,363,367	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	\$ 456,545	\$ 20,588	\$ 91,309	70,721	5	\$ 379,784	18
19		0	0	0	\$		-	19
20	TOTAL (lines 18 and 19)	\$ 456,545	\$ 20,588	\$ 91,309	70,721		\$ 379,784	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	MIDLAND STATES BANK		X	FIRST MORTGAGE	9/1/13	\$ 9,596,500	\$ 2,725,682	8/1/47	0.0310	\$ 80,657	1
2											2
3											3
	Working Capital										
4	Peoples National Bank		X	Line of Credit	2/3/20	340,000	0	2/3/21	Variable	810	4
5	Peoples National Bank		X	SBA Payroll Protection Program	4/13/20	154,223	0	4/13/22	0.0100	888	5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 10,090,723	\$ 2,725,682			\$ 82,355	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 10,090,723	\$ 2,725,682			\$ 82,355	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 FLORA

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	\$ 159,710	\$	1
2	Cash-Patient Deposits	0		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance (18,498))	84,339		3
4	Supply Inventory (priced at)	0		4
5	Short-Term Investments	0		5
6	Prepaid Insurance	55,010		6
7	Other Prepaid Expenses	42,815		7
8	Accounts Receivable (owners or related parties)	0		8
9	Other(specify):	0		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 341,874	\$ 0	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable	0		11
12	Long-Term Investments	0		12
13	Land	18,260		13
14	Buildings, at Historical Cost	2,993,576		14
15	Leasehold Improvements, at Historical Cost	0		15
16	Equipment, at Historical Cost	456,545		16
17	Accumulated Depreciation (book methods)	(1,743,151)		17
18	Deferred Charges	265		18
19	Organization & Pre-Operating Costs	726,235		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(505,459)		20
21	Restricted Funds	137,945		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)	\$ 2,084,216	\$ 0	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,426,090	\$ 0	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 26,585	\$	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	31,636		30
31	Accrued Taxes Payable	44,149		31
32	Accrued Interest Payable	7,041		32
33	Deferred Compensation	0		33
34	Federal and State Income Taxes	0		34
	Other Current Liabilities(specify):			
35	See Page 7 Attachment	47,986		35
36		0		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 157,398	\$ 0	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	0		38
39	Mortgage Payable	2,767,573		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)	\$ 2,767,573	\$ 0	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 2,924,971	\$ 0	45
46	TOTAL EQUITY	\$ (498,881)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 2,426,090	\$ 0	47

*(See instructions.)

Facility Name: HERITAGE WOODS OF FLORA

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	\$ 2,083,786	1
2	Discounts and Allowances	(1,354)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 2,082,432	3
	B. Other Operating Revenue		
4	Special Services	94,036	4
5	Other Health Care Services	0	5
6	Special Grants	314,310	6
7	Gift and Coffee Shop	0	7
8	Barber and Beauty Care	1,414	8
9	Non-Resident Meals	1,100	9
10	Laundry	0	10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 410,860	11
	C. Non-Operating Revenue		
12	Contributions	0	12
13	Interest and Other Investment Income	6,208	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 6,208	14
	D. Other Revenue (specify):		
15	See Page 8 Attachment	283	15
16		0	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 283	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 2,499,783	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	606,029	19
20	Health Care/ Personal Care	336,799	20
21	General Administration	638,501	21
	B. Capital Expense		
22	Ownership	335,648	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)	\$ 1,916,977	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 582,806	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 582,806	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 919,785	32
33	Private Pay - Net Inpatient Revenue	1,162,647	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 2,082,432	37

Operating Expenses PG 3 Other					
A. General Services			D. Ownership		
Labor Other (specify):			Other (specify):		Amt
9900-9001-0-0	Extraordinary COVID Labor	60,488	9100-9101-0-0	Interest & Dividend Income	
9900-9001-0-2	Extraordinary COVID - Labor	-	9100-9102-0-0	Assessment Income	-
	PG3-4.1	60,488	9100-9103-0-0	Assessment Expense	-
A. General Services			9200-9201-1-0	Amortization - Loan Fees	2,340
Other (specify):			9200-9202-0-0	Financing Fees	-
5200-5000-0-0	Operating Allocation	120,976	9200-9203-1-0	Mortgage Interest Premium	-
5200-5124-0-0	Exterminating	1,941	9200-9204-0-0	Mortgage Service Fee	-
5200-5127-0-0	Rubbish Removal	6,918	9200-9205-0-0	Mortgage Insurance Prem	13,777
5200-5130-0-0	Vehicle Expense	13,646	9200-9206-0-0	Participation Fee	-
5200-5131-0-0	Transportation Service	-	9200-9207-0-0	Letter of Credit Fee	520
5300-5140-0-0	Security & Monitoring	7,604	9200-9208-0-0	Bond & Draw Fee	-
9900-9002-0-0	Extraordinary COVID - Supplies & Equipment	32,876	9200-9209-0-0	Remarketing and Trustee Fee	-
9900-9003-0-0	Extraordinary COVID - Other	1,413	9200-9210-0-0	Interest Expense-Note	-
	PG3-4.3	64,398	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	-
5160-5060-0-0	Consulting	1,731	9300-9302-0-0	Asset Management Fee	-
5160-5063-0-0	Legal	2,730	9300-9303-0-0	Incentive Management	-
5160-5064-0-0	Accounting	250	9300-9303-1-0	Incentive Asset Mgmt Fee	-
5160-5066-0-0	Audit	20,221	9300-9304-0-0	Tax Credit Fees & Incentive Fee	-
5160-5067-0-0	Contract Labor-Serv Prov	-	9300-9305-0-0	Organizational Expense	-
5160-5068-0-0	Contract Labor	32,210	9300-9306-0-0	Developer Fees	-
5180-5079-0-0	Bad Debt - Resident	163,432	9300-9307-0-0	Closing Costs	-
5180-5079-1-0	Bad Debt - Resident - Recovery	-	9700-9702-0-0	Amortization Expense	55,194
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	-	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	3,289	9900-9905-0-0	Settlement	-
5190-5000-0-0	Other Admin Allocation	-	9900-9906-0-0	Property Damage Loss	-
	PG3-14.3	60,431	9900-9907-0-0	Abandonment Loss	-
			9900-9908-0-0	Grant Income	-
			9900-9909-0-0	Misc: Title, Recording, Transfer	-
			PG3-22.3	71,830	

Operating Expenses - Reclassifications and Adjustments PG 3			
A. General Services			
Heat and Other Utilities			
3300-3303-0-0	Cable		9,168
	PG3-3.5		9,168
C. General Administration			
Administrative and Clerical			
3300-3301-0-0	Beauty Salon & Manicure		1,414
3300-3304-0-0	Internet Access		180
3300-3321-0-0	Telephone- Connection		9,081
3300-3323-0-0	Telephone- Usage		844
5190-5090-0-0	Contributions		3,000
	PG3-10.5		14,519
C. General Administration			
Other (specify):			
5180-5079-0-0	Bad Debt - Resident		-
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		-
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		3,289
	PG3-14.5		3,289
D. Ownership			
Interest			
3300-3380-0-0	Interest Income		6,068
3300-3385-0-0	Interest Income - Reserves		140
	PG3-18.5		6,208
D. Ownership			
Other (specify):			
1302-1007-0-0	A/A - Goodwill		(55,194)
9200-9209-0-0	Remarketing and Trustee Fee		-
	PG3-22.5		(55,194)

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	-
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	27,337
2112-0110-0-0	Accrued Insurance	-
2112-0115-0-0	Accrued Developer Fee	-
2112-0130-0-0	Accrued MIP	-
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	500
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	12,853
2112-0159-1-0	Medicaid Prepayments	7,296
2112-0159-2-0	Prepaid Medicaid Clearing	-
2112-0159-3-0	Prepaid Rent	-
PG7-35.1		47,986
		95971.94

Income Statement PG 8 Other

Income Statement		
Other Revenue		Amt
3300-3388-0-0	Contract Service-Serv Prov	-
3300-3390-0-0	Other	283
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		283