

		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: 1000087

Facility Name: JOHN M EVANS SUPPORTIVE LVG

Address: 1320 EXECUTIVE COURT PEKIN 61554

County: TAZEWELL

Telephone Number: (309) 477-8800 Fax # 309 477-8801

Federal Employer ID Number:

Date Current Owners were Certified: 4/28/2008

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 01/01/2020 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.

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 # ()

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

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	21,186	5,681		26,867	5
6	Double Unit				0	6
7	Other				0	7
8	TOTALS	21,186	5,681	0	26,867	8

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

96.85%

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

135

 Also, indicate the number of unpaid bed-hold days the SLF had during this year.

6

 (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

X

F. Does the BALANCE SHEET reflect any non-SLF assets?

YES

NO

X

G. List all services provided by your facility for non-residents.

(E.g., day care, "meals on wheels", outpatient therapy)

H. ACCOUNTING BASIS

ACCRUAL

MODIFIED CASH*

CASH*

X

I. Is your fiscal year identical to your tax year?

X

 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?

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.

IV. COST CENTER EXPENSES (please round to the nearest dollar)

Operating Expenses		Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage	Supplies	Other	Total			
	A. General Services	1	2	3	4	5	6	
1	Dietary and Food Purchase	236,869	159,301	1,772	397,942	0	397,942	1
2	Housekeeping, Laundry and Maintenance	108,676	29,339	32,212	170,227	0	170,227	2
3	Heat and Other Utilities			117,151	117,151	(18,905)	98,246	3
4	Other (specify):	78,827	0	76,752	155,580	0	155,580	4
5	TOTAL General Services	424,372	188,640	227,887	840,900	(18,905)	821,995	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	549,297	14,625	0	563,922	0	563,922	6
7	Activities and Social Services	43,991	3,460	0	47,451	0	47,451	7
8	Other (specify):	0	0	0	0	0	0	8
9	TOTAL Health Care and Programs	593,288	18,085	0	611,373	0	611,373	9
	C. General Administration							
10	Administrative and Clerical	193,082	47,775	231,775	472,632	(15,571)	457,061	10
11	Marketing Materials, Promotions and Advertising	67,342	8,768	19,325	95,435	0	95,435	11
12	Employee Benefits and Payroll Taxes	0	0	256,914	256,914	0	256,914	12
13	Insurance-Property, Liability and Malpractice	0	0	48,712	48,712	0	48,712	13
14	Other (specify):	0	0	93,948	93,948	(60,137)	33,810	14
15	TOTAL General Administration	260,424	56,543	650,674	967,641	(75,708)	891,933	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,278,084	263,268	878,561	2,419,913	(94,613)	2,325,301	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			310,725	310,725	0	310,725	17
18	Interest			244,100	244,100	(15,873)	228,228	18
19	Real Estate Taxes			59,731	59,731	0	59,731	19
20	Rent -- Facility and Grounds			0	0	0	0	20
21	Rent -- Equipment			18,514	18,514	0	18,514	21
22	Other (specify):	0	0	675,551	675,551	0	675,551	22
23	TOTAL Ownership	0	0	1,308,621	1,308,621	(15,873)	1,292,748	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,278,084	263,268	2,187,182	3,728,534	(110,485)	3,618,049	24

Facility Name: JOHN M EVANS SUPPORTIVE LVG

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	24.98	2
3	Certified Nurse Assistants	14	14.74	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	12.25	7
8	Dishwashers	0	0.00	8
9	Maintenance Workers	Inc line 12	Inc line 12	9
10	Housekeepers	3	10.82	10
11	Laundry	0	0.00	11
12	Managers	5	27.74	12
13	Other Administrative	4	26.78	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)	35	\$	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? \$ _____
(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	\$ 180,504	1
2			2
Total		\$ 180,504	3

Facility Name: JOHN M EVANS SUPPORTIVE LVG

Report Period Beginning:

01/01/2020

Ending:

12/31/2020

VIII. OWNERSHIP COSTS

A. Purchase price of land \$ 184,011 Year land was acquired 2006

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			2007	\$ 7,593,132	\$ 276,057	27.5	\$ 276,114	\$ 57	\$ 3,614,080	1
2									0		2
3									0		3
4									0		4
5									0		5
	Improvement Type										
6	Leasehold Improvements				248,145	14,628	15	16,543	1,915	216,522	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)				\$ 7,841,277	\$ 290,685		\$ 292,657	\$ 1,972	\$ 3,830,602	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	\$ 757,741	\$ 20,041	\$ 151,548	131,508	5	\$ 736,066	18
19		0	0	0	\$		-	19
20	TOTAL (lines 18 and 19)	\$ 757,741	\$ 20,041	\$ 151,548	131,508		736,066	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	IHDA		X	FIRST MORTGAGE	10/25/06	\$ 5,295,000	\$ 4,083,293	4/1/38	0.0589	\$ 244,100	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					/ /		0	/ /		0	4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 5,295,000	\$ 4,083,293			\$ 244,100	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 5,295,000	\$ 4,083,293			\$ 244,100	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.

STATE OF ILLINOIS

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Facility Name: **JOHN M EVANS SUPPORTIVE LVG**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	\$ 1,174,165	\$	1
2	Cash-Patient Deposits	0		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (93,182))	156,069		3
4	Supply Inventory (priced at)	0		4
5	Short-Term Investments	0		5
6	Prepaid Insurance	25,158		6
7	Other Prepaid Expenses	2,226		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)	\$ 1,357,618	\$ 0	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable	0		11
12	Long-Term Investments	0		12
13	Land	184,011		13
14	Buildings, at Historical Cost	7,593,132		14
15	Leasehold Improvements, at Historical Cost	248,145		15
16	Equipment, at Historical Cost	757,741		16
17	Accumulated Depreciation (book methods)	(4,566,668)		17
18	Deferred Charges	440		18
19	Organization & Pre-Operating Costs	38,004		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(38,004)		20
21	Restricted Funds	1,393,310		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)	\$ 5,610,112	\$ 0	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,967,730	\$ 0	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 293,984	\$	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	61,179		31
32	Accrued Interest Payable	20,042		32
33	Deferred Compensation	0		33
34	Federal and State Income Taxes	0		34
	Other Current Liabilities(specify):			
35	See Page 7 Attachment	820,949		35
36		0		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 1,196,154	\$ 0	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	0		38
39	Mortgage Payable	4,025,563		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)	\$ 4,025,563	\$ 0	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 5,221,716	\$ 0	45
46	TOTAL EQUITY	\$ 1,746,014	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 6,967,730	\$ 0	47

*(See instructions.)

Facility Name: JOHN M EVANS SUPPORTIVE LVG

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	\$ 3,180,212	1
2	Discounts and Allowances	(1,328)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,178,884	3
	B. Other Operating Revenue		
4	Special Services	154,528	4
5	Other Health Care Services	0	5
6	Special Grants	270,973	6
7	Gift and Coffee Shop	0	7
8	Barber and Beauty Care	2,761	8
9	Non-Resident Meals	197	9
10	Laundry	0	10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 428,459	11
	C. Non-Operating Revenue		
12	Contributions	0	12
13	Interest and Other Investment Income	15,873	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 15,873	14
	D. Other Revenue (specify):		
15	See Page 8 Attachment	2,870	15
16		0	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 2,870	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 3,626,086	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	840,900	19
20	Health Care/ Personal Care	611,373	20
21	General Administration	967,641	21
	B. Capital Expense		
22	Ownership	1,308,621	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)	\$ 3,728,534	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (102,448)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (102,448)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 1,444,130	32
33	Private Pay - Net Inpatient Revenue	1,734,754	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 3,178,884	37

Operating Expenses PG 3 Other					
A. General Services			D. Ownership		
Labor Other (specify):			Other (specify):		Amt
9900-9001-0-0	Extraordinary COVID Labor	78,827	9100-9101-0-0	Interest & Dividend Income	-
9900-9001-0-2	Extraordinary COVID - Labor	-	9100-9102-0-0	Assessment Income	-
	PG3-4.1	78,827	9100-9103-0-0	Assessment Expense	-
A. General Services			9200-9201-1-0	Amortization - Loan Fees	3,412
Other (specify):			9200-9202-0-0	Financing Fees	-
5200-5000-0-0	Operating Allocation	157,655	9200-9203-1-0	Mortgage Interest Premium	-
5200-5124-0-0	Exterminating	2,545	9200-9204-0-0	Mortgage Service Fee	10,388
5200-5127-0-0	Rubbish Removal	2,571	9200-9205-0-0	Mortgage Insurance Prem	20,772
5200-5130-0-0	Vehicle Expense	10,163	9200-9206-0-0	Participation Fee	-
5200-5131-0-0	Transportation Service	-	9200-9207-0-0	Letter of Credit Fee	-
5300-5140-0-0	Security & Monitoring	17,523	9200-9208-0-0	Bond & Draw Fee	-
9900-9002-0-0	Extraordinary COVID - Supplies & Equipment	41,584	9200-9209-0-0	Remarketing and Trustee Fee	-
9900-9003-0-0	Extraordinary COVID - Other	2,367	9200-9210-0-0	Interest Expense-Note	-
	PG3-4.3	76,752	9200-9211-0-0	Interest Expense-LP	-
C. General Administration			9200-9212-0-0	Debt Write-Off	-
Other (specify):		Amt	9300-9301-0-0	Partnership Management Fee	-
5160-5060-0-0	Consulting	1,775	9300-9302-0-0	Asset Management Fee	20,000
5160-5063-0-0	Legal	3,249	9300-9303-0-0	Incentive Management	585,064
5160-5064-0-0	Accounting	225	9300-9303-1-0	Incentive Asset Mgmt Fee	34,415
5160-5066-0-0	Audit	16,512	9300-9304-0-0	Tax Credit Fees & Incentive Fee	1,500
5160-5067-0-0	Contract Labor-Serv Prov	-	9300-9305-0-0	Organizational Expense	-
5160-5068-0-0	Contract Labor	12,050	9300-9306-0-0	Developer Fees	-
5180-5079-0-0	Bad Debt - Resident	172,037	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	4,039	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	5,443	9900-9905-0-0	Settlement	-
5190-5000-0-0	Other Admin Allocation	-	9900-9906-0-0	Property Damage Loss	-
	PG3-14.3	93,948	9900-9907-0-0	Abandonment Loss	-
			9900-9908-0-0	Grant Income	-
			9900-9909-0-0	Misc: Title, Recording, Transfer	-
			PG3-22.3	675,551	

Operating Expenses - Reclassifications and Adjustments PG 3		
A. General Services		
Heat and Other Utilities		
3300-3303-0-0	Cable	18,905
	PG3-3.5	18,905
C. General Administration		
Administrative and Clerical		
3300-3301-0-0	Beauty Salon & Manicure	2,761
3300-3304-0-0	Internet Access	1,380
3300-3321-0-0	Telephone- Connection	7,545
3300-3323-0-0	Telephone- Usage	885
5190-5090-0-0	Contributions	3,000
	PG3-10.5	15,571
C. General Administration		
Other (specify):		
5180-5079-0-0	Bad Debt - Resident	50,656
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	4,039
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	5,443
	PG3-14.5	60,137
D. Ownership		
Interest		
3300-3380-0-0	Interest Income	9,419
3300-3385-0-0	Interest Income - Reserves	6,454
	PG3-18.5	15,873
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	20,000
2112-0101-0-0	Accrued Partnership Mgmt Fee	-
2112-0102-0-0	Accrued Incentive Mgmt Fee	572,268
2112-0102-1-0	Accrued Incentive Asset Mgmt Fee	33,663
2112-0105-0-0	Accrued Liabilities	26,893
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	1,337
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	48,590
2112-0159-1-0	Medicaid Prepayments	118,197
2112-0159-2-0	Prepaid Medicaid Clearing	-
2112-0159-3-0	Prepaid Rent	-
PG7-35.1		820,949

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, NSF fees, call pendants	1,253
3300-3391-0-0	Property Tax Adjustments	-
3300-3392-0-0	Property Lease Income	-
3300-3393-0-0	Insurance Adjustments	1,617
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		2,870