

		FOR BHF USE			

LL2

Supportive Living Facility

2021

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2021)

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.

<p>I. Facility ID Number: 1000061</p> <p>Facility Name: PIONEER GARDENS SLF</p> <p>Address: 3800 SOUTH MLK DRIVE CHICAGO 60653</p> <p>County: COOK</p> <p>Telephone Number: ( 773 ) 420-4100 Fax # (773) 420-4118</p> <p>Federal Employer ID Number:</p> <p>Date Current Owners were Certified:</p> <p>Type of Ownership:</p> <table><tr><td><input type="checkbox"/></td><td>VOLUNTARY, NON-PROFIT</td><td><input type="checkbox"/></td><td>PROPRIETARY</td><td><input type="checkbox"/></td><td>GOVERNMENTAL</td></tr><tr><td><input type="checkbox"/></td><td>Charitable Corp.</td><td><input type="checkbox"/></td><td>Individual</td><td><input type="checkbox"/></td><td>State</td></tr><tr><td><input type="checkbox"/></td><td>Trust</td><td><input checked="" type="checkbox"/></td><td>Partnership</td><td><input type="checkbox"/></td><td>County</td></tr><tr><td></td><td></td><td><input type="checkbox"/></td><td>Corporation</td><td><input type="checkbox"/></td><td>Other</td></tr><tr><td></td><td></td><td><input type="checkbox"/></td><td>"Sub-S" Corp.</td><td></td><td></td></tr><tr><td></td><td></td><td><input type="checkbox"/></td><td>Limited Liability Co.</td><td></td><td></td></tr><tr><td></td><td></td><td><input type="checkbox"/></td><td>Trust</td><td></td><td></td></tr><tr><td></td><td></td><td><input type="checkbox"/></td><td>Other</td><td></td><td></td></tr></table> <p>IRS Exemption Code</p> <p>In the event there are further questions about this report, please contact:</p> <p>Name: Shane Allee Telephone Number: (779) 236-6269</p> <p>Email Address:</p>	<input type="checkbox"/>	VOLUNTARY, NON-PROFIT	<input type="checkbox"/>	PROPRIETARY	<input type="checkbox"/>	GOVERNMENTAL	<input type="checkbox"/>	Charitable Corp.	<input type="checkbox"/>	Individual	<input type="checkbox"/>	State	<input type="checkbox"/>	Trust	<input checked="" type="checkbox"/>	Partnership	<input type="checkbox"/>	County			<input type="checkbox"/>	Corporation	<input type="checkbox"/>	Other			<input type="checkbox"/>	"Sub-S" Corp.					<input type="checkbox"/>	Limited Liability Co.					<input type="checkbox"/>	Trust					<input type="checkbox"/>	Other			<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2021 to 12/31/2021 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.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <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>Greg Echols</td><td></td></tr><tr><td rowspan="5">Paid Preparer</td><td>(Title)</td><td>CFO, Gardant Management Solutions</td><td></td></tr><tr><td>(Signed)</td><td></td><td>(Date)</td></tr><tr><td>(Print Name and Title)</td><td></td><td></td></tr><tr><td>(Firm Name &amp; Address)</td><td></td><td></td></tr><tr><td>(Telephone)</td><td>( )</td><td>Fax # ( )</td></tr></table> <p>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</p>	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 # ( )
<input type="checkbox"/>	VOLUNTARY, NON-PROFIT	<input type="checkbox"/>	PROPRIETARY	<input type="checkbox"/>	GOVERNMENTAL																																																																			
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## STATE OF ILLINOIS

Page 3

Facility Name: PIONEER GARDENS SLF

Report Period Beginning:

01/01/2021

Ending:

12/31/2021

## 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			
	<b>A. General Services</b>							
1	Dietary and Food Purchase	332,684	188,254	20,245	541,183	0	541,183	1
2	Housekeeping, Laundry and Maintenance	196,049	46,918	163,062	406,029	0	406,029	2
3	Heat and Other Utilities			276,144	276,144	(44,034)	232,110	3
4	Other (specify):			238,830	238,830	0	238,830	4
5	<b>TOTAL General Services</b>	528,733	235,172	698,281	1,462,186	(44,034)	1,418,152	5
	<b>B. Health Care and Programs</b>							
6	Health Care/ Personal Care	780,704	6,368	25,950	813,022	0	813,022	6
7	Activities and Social Services	32,619		515	33,134	0	33,134	7
8	Other (specify):				0	0	0	8
9	<b>TOTAL Health Care and Programs</b>	813,323	6,368	26,465	846,156	0	846,156	9
	<b>C. General Administration</b>							
10	Administrative and Clerical	166,565	33,459	315,341	515,365		515,365	10
11	Marketing Materials, Promotions and Advertising	49,161		1,350	50,511		50,511	11
12	Employee Benefits and Payroll Taxes			211,131	211,131		211,131	12
13	Insurance-Property, Liability and Malpractice			124,077	124,077		124,077	13
14	Other (specify):			73,271	73,271	(15,110)	58,161	14
15	<b>TOTAL General Administration</b>	215,726	33,459	725,170	974,355	(15,110)	959,245	15
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	1,557,782	274,999	1,449,916	3,282,697	(59,144)	3,223,553	16
	<b>Capital Expenses</b>							
	<b>D. Ownership</b>							
17	Depreciation			719,937	719,937	0	719,937	17
18	Interest			378,209	378,209	(108)	378,101	18
19	Real Estate Taxes			151,636	151,636	0	151,636	19
20	Rent -- Facility and Grounds				0	0	0	20
21	Rent -- Equipment			263	263	0	263	21
22	Other (specify):	0	0	212,661	212,661	0	212,661	22
23	<b>TOTAL Ownership</b>	0	0	1,462,706	1,462,706	(108)	1,462,598	23
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	1,557,782	274,999	2,912,622	4,745,403	(59,252)	4,686,151	24

Facility Name: PIONEER GARDENS SLF

Report Period Beginning: 01/01/2021 Ending: 12/31/2021

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	4	26.98	2
3	Certified Nurse Assistants	15	14.99	3
4	Activity Director & Assistants	Inc line 12	Inc line 12	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	9	15.06	7
8	Dishwashers			8
9	Maintenance Workers	3	15.36	9
10	Housekeepers	3	14.67	10
11	Laundry			11
12	Managers	4	24.91	12
13	Other Administrative	3	18.02	13
14	Clerical	Inc line 13	Inc line 13	14
15	Marketing	Inc line 12	Inc line 12	15
16	Other	6	15.16	16
17	Total (lines 1 thru 16)	47	\$	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
none			

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		\$	1
2			2
Total		\$ 0	3

VIII. OWNERSHIP COSTS

A. Purchase price of land 230,000 Year land was acquired

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	120			2006	\$ 19,263,927	\$ 700,506	27.5	\$ 700,506	\$ 0	\$ 11,032,976	1
2									0		2
3									0		3
4									0		4
5									0		5
	Improvement Type										
6									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)				\$ 16,411,779	\$ 587,801		\$ 700,506	\$ 0	\$ 9,740,468	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	FFE	\$ 713,677	\$ 19,431	\$ 142,735	123,304	5	\$ 535,824	18
19					\$			19
20	TOTAL (lines 18 and 19)	\$ 713,677	\$ 19,431	\$ 142,735	123,304		\$ 535,824	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 Bank		X	Mortgage	8/1/04	\$ 11,340,000	\$ 9,271,358	3/1/46	0.0383	\$ 378,209	1
2	City of Chicago		X	Mortgage	8/1/04	1,828,000	1,828,000	8/1/46			2
3	Federal Home Loan		X	Mortgage	8/1/04	500,000	500,000	8/1/46			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 13,668,000	\$ 11,599,358			\$ 378,209	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 13,668,000	\$ 11,599,358			\$ 378,209	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: PIONEER GARDENS SLF

Report Period Beginning: 01/01/2021

Ending: 12/31/2021

## XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2021

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 0	\$	1
2	Cash-Patient Deposits	0		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 0 )	856,113		3
4	Supply Inventory (priced at )	0		4
5	Short-Term Investments	0		5
6	Prepaid Insurance	23,505		6
7	Other Prepaid Expenses	0		7
8	Accounts Receivable (owners or related parties)	0		8
9	Other(specify): <a href="#">See Page 7 Attachment</a>	0		9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 879,618	\$ 0	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable	0		11
12	Long-Term Investments	0		12
13	Land	230,000		13
14	Buildings, at Historical Cost	19,263,927		14
15	Leasehold Improvements, at Historical Cost	0		15
16	Equipment, at Historical Cost	713,677		16
17	Accumulated Depreciation (book methods)	(11,568,800)		17
18	Deferred Charges	0		18
19	Organization & Pre-Operating Costs	0		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	0		20
21	Restricted Funds	481,187		21
22	Other Long-Term Assets (specify):	0		22
23	Other(specify):	0		23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 9,119,991	\$ 0	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 9,999,609	\$ 0	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 427,980	\$	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	154,895		30
31	Accrued Taxes Payable	141,797		31
32	Accrued Interest Payable	31,438		32
33	Deferred Compensation	0		33
34	Federal and State Income Taxes	0		34
	<b>Other Current Liabilities(specify):</b>			
35	<a href="#">See Page 7 Attachment</a>	3,699,350		35
36				36
37	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 36)	\$ 4,455,460	\$ 0	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable	1,511,645		38
39	Mortgage Payable	11,599,358		39
40	Bonds Payable	0		40
41	Deferred Compensation	0		41
	<b>Other Long-Term Liabilities(specify):</b>			
42	<a href="#">Debt Insurance Costs</a>	(385,578)		42
43	<a href="#">Interest on Long-Term Notes Payable</a>	577,900		43
44	<b>TOTAL Long-Term Liabilities</b> (sum of lines 38 thru 43)	\$ 13,303,325	\$ 0	44
45	<b>TOTAL LIABILITIES</b> (sum of lines 37 and 44)	\$ 17,758,785	\$ 0	45
46	<b>TOTAL EQUITY</b>	\$ (7,759,176)	\$	46
47	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 45 and 46)	\$ 9,999,609	\$ 0	47

\*(See instructions.)

Facility Name: PIONEER GARDENS SLF

Report Period Beginning: 01/01/2021

Ending:

12/31/2021

**XII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this Schedule to Schedule IV.)**

		1	
	I. Revenue	Amount	
	<b>A. SLF Resident Care</b>		
1	Gross SLF Resident Revenue	\$ 2,649,879	1
2	Discounts and Allowances		2
3	<b>SUBTOTAL Resident Care (line 1 minus line 2)</b>	\$ 2,649,879	3
	<b>B. Other Operating Revenue</b>		
4	Special Services	208,054	4
5	Other Health Care Services	0	5
6	Special Grants	50,000	6
7	Gift and Coffee Shop	0	7
8	Barber and Beauty Care	0	8
9	Non-Resident Meals	0	9
10	Laundry	0	10
11	<b>SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)</b>	\$ 258,054	11
	<b>C. Non-Operating Revenue</b>		
12	Contributions	0	12
13	Interest and Other Investment Income	108	13
14	<b>SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)</b>	\$ 108	14
	<b>D. Other Revenue (specify):</b>		
15	<a href="#">See Page 8 Attachment</a>	1,164	15
16		0	16
17	<b>SUBTOTAL Other Revenue (sum of lines 15 and 16)</b>	\$ 1,164	17
18	<b>TOTAL REVENUE (sum of lines 3, 11, 14 and 17)</b>	\$ 2,909,205	18

		2	
	II. Expenses	Amount	
	<b>A. Operating Expenses</b>		
19	General Services	1,462,186	19
20	Health Care/ Personal Care	846,156	20
21	General Administration	974,355	21
	<b>B. Capital Expense</b>		
22	Ownership	1,462,706	22
	<b>C. Other Expenses</b>		
23	Special Cost Centers	0	23
24	Non-Operating Expenses	0	24
25	Other (specify):	0	25
26			26
27			27
28	<b>TOTAL EXPENSES (sum of lines 19 thru 27)</b>	\$ 4,745,403	28
29	<b>Income Before Income Taxes (line 18 minus line 28)</b>	\$ (1,836,198)	29
30	<b>Income Taxes</b>	\$	30
31	<b>NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)</b>	\$ (1,836,198)	31
	<b>III. Net Resident Care Revenue detailed by Payer Source</b>		
32	Medicaid - Net Inpatient Revenue	\$ 1,870,989	32
33	Private Pay - Net Inpatient Revenue	778,890	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	<b>TOTAL (This total must agree to Line 3)</b>	\$ 2,649,879	37



Operating Expenses PG 3 Other			
<b>A. General Services</b>		<b>D. Ownership</b>	
Labor Other (specify):		Other (specify):	
Extraordinary COVID Labor	\$ -	Interest & Dividend Income	\$ -
<b>PG3-4.1</b>	<b>\$ -</b>	Assessment Income	\$ -
		Assessment Expense	\$ -
<b>A. General Services</b>		Amortization - Loan Fees	\$ 16,066
Other (specify):		Financing Fees	\$ -
Exterminating	\$ 16,163	Mortgage Interest Premium	\$ -
Rubbish Removal	\$ 17,258	Mortgage Service Fee	\$ -
Vehicle Expense	\$ -	Mortgage Insurance Prem	\$ 46,591
Transportation Service	\$ -	Letter of Credit Fee	\$ -
Security & Monitoring	\$ 205,409	Bond & Draw Fee	\$ -
Extraordinary COVID - Supplies & Equipment	\$ -	Remarketing and Trustee Fee	\$ -
Extraordinary COVID - Other	\$ -	Interest Expense-Note	\$ 66,004
<b>PG3-4.3</b>	<b>\$ 238,830</b>	Interest Expense-LP	\$ -
		Debt Write-Off	\$ -
<b>C. General Administration</b>		Partnership/Priority Mgmt Fee	\$ 60,000
Other (specify):		Asset Mgmt/Investor Service Fee	\$ 24,000
Consulting	\$ 30,181	Incentive Management	\$ -
Professional Fees	\$ 182		
Legal	\$ -	Incentive Asset Mgmt Fee	\$ -
Audit & Accounting	\$ 17,360	Tax Credit Fees	\$ -
City of Chicago Compliance	\$ 10,438		
Contract Labor-Serv Prov	\$ -	Organizational Expense	\$ -
Contract Labor	\$ -	Developer Fees	\$ -
Bad Debt - Resident	\$ 15,110	Amortization Expense	\$ -
Bad Debt - Resident - Recovery	\$ -	Prior Period Adjustments	\$ -
Bad Debt - Medicaid Pending Denial	\$ -	Loss (Gain) on Sale of Assets	\$ -
Bad Debt - Medicaid Pending - Recovery	\$ -	Settlement	\$ -
Bad Debt - Medicaid	\$ -	Property Damage Loss	\$ -
Bad Debt - Medicaid Recovery	\$ -	Abandonment Loss	\$ -
Bad Debt - Medicaid MCO	\$ -	Grant Income	\$ -
<b>PG3-14.3</b>	<b>\$ 73,271</b>	<b>PG3-22.3</b>	<b>\$ 212,661</b>

Operating Expenses - Reclassifications and Adjustments PG3	
<b>A. General Services</b>	
Heat and Other Utilities	
Cable	\$ -
<b>PG3-3.5</b>	<b>\$ -</b>
<b>C. General Administration</b>	
Administrative and Clerical	
Beauty Salon & Manicure	\$ -
Internet Access	\$ -
Telephone- Connection	\$ -
Telephone- Usage	\$ -
Contributions	\$ -
<b>PG3-10.5</b>	<b>\$ -</b>
<b>C. General Administration</b>	
Other (specify):	
Bad Debt - Resident	\$ -
Bad Debt - Resident - Recovery	\$ -
Bad Debt - Medicaid Pending Denial	\$ -
Bad Debt - Medicaid Pending - Recovery	\$ -
Bad Debt - Medicaid	\$ -
Bad Debt - Medicaid Recovery	\$ -
Bad Debt - Medicaid MCO	\$ -
<b>PG3-14.5</b>	<b>\$ -</b>
<b>D. Ownership</b>	
Interest:	
Interest Income	\$ -
Interest Income - Reserves	\$ -
<b>PG3-18.5</b>	<b>\$ -</b>
<b>D. Ownership</b>	
Other (specify):	
Goodwill Amortization	\$ -
Remarketing and Trustee Fee	\$ -
<b>PG3-22.5</b>	<b>\$ -</b>

Balance Sheet PG 7 Other				
A. Other Current Asset Details		C. Current Liabilities Detail		
A/R-Employee Advance	\$	-	Construction Account Payable	\$ -
A/R-Gardant Mgmt Solutions	\$	-	Accrued Asset Mgmt/Investor Service Fee	\$ 376,000
A/R-Insurance Reimbursement	\$	-	Accrued Partnership/Priority Mgmt Fee	\$ 940,000
A/R-CIP	\$	-	Accrued Incentive Mgmt Fee	\$ -
A/R-Other	\$	-	Accrued Incentive Asset Mgmt Fee	\$ -
A/R-TIF/Abatement	\$	-	Accrued Liabilities	\$ -
PG7-9.1	\$	-	Accrued Insurance	\$ -
B. Other Long Term Assets Detail			Accrued Developer Fee	\$ -
CIP	\$	-	Accrued MIP	\$ -
CIP- Land Option Addition	\$	-	Accrued Vacation	\$ -
CIP- Other Addition	\$	-	Payroll Union Dues	\$ -
PG7-23.1	\$	-	Payroll Benefits	\$ -
			Security Deposits Held	\$ -
			Unclaimed Property	\$ -
			Reservation Deposit	\$ -
			Unearned Revenue - Resident	\$ -
			Unearned Revenue - Medicaid	\$ -
			Prepaid Medicaid Clearing	\$ -
			Prepaid Rent	\$ -
			Bank Overdraft Fees	\$ 84,307
			Accrued Management Fee	\$ 2,299,043
			PG7-35.1	\$ 3,699,350

Income Statement PG 8 Other		
D. Other Revenue		Notes
Contract Service-Serv Prov	\$	-
Other	\$	1,164
Property Tax Adjustments	\$	-
Property Lease Income		
Insurance Adjustments	\$	-
Developer Fee Income	\$	-
Home Office Rent Income	\$	-
Food & Meal Prep	\$	-
PG8-15.1	\$	1,164