

		FOR BHF USE			

LL2

Supportive Living Facility

**2015
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2015)**

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: <u>1000134</u></p> <p>Facility Name: <u>HERITAGE WOODS OF CHARLESTON</u></p> <p>Address: <u>480 WEST POLK AVENUE</u> <u>CHARLESTON</u> <u>61920</u> <small>Number City Zip Code</small></p> <p>County: <u>COLES</u></p> <p>Telephone Number: (<u>217</u>) <u>345-4900</u> Fax # <u>217 345-4904</u></p> <p>Federal Employer ID Number: _____</p> <p>Date Current Owners were Certified: <u>10/27/2011</u></p> <p>Type of Ownership:</p> <table style="width:100%"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input checked="" type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> "Sub-S" Corp.</td> <td>_____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td>_____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other</td> <td>_____</td> </tr> </table> <p>In the event there are further questions about this report, please contact:</p> <p>Name: <u>Thomas Staszak</u> Telephone Number: <u>(815) 935-1992</u></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	IRS Exemption Code _____	<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>0 I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/2015</u> to <u>12/31/2015</u> 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 align="center">Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table style="width:100%"> <tr> <td style="width:20%;">Officer or Administrator of Provider</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td></td> <td>(Type or Print Name) <u>David J. Mitchell</u></td> <td></td> </tr> <tr> <td></td> <td>(Title) <u>CFO, Gardant Management Solutions</u></td> <td></td> </tr> <tr> <td>Paid Preparer</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td></td> <td>(Print Name and Title) _____</td> <td></td> </tr> <tr> <td></td> <td>(Firm Name & Address) _____</td> <td></td> </tr> <tr> <td></td> <td>(Telephone) () _____</td> <td>Fax # () _____</td> </tr> </table> <p align="right">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) <u>David J. Mitchell</u>			(Title) <u>CFO, Gardant Management Solutions</u>		Paid Preparer	(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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	(Firm Name & Address) _____																																													
	(Telephone) () _____	Fax # () _____																																												

Facility Name LINCOLN TRAIL PLACE LIMITED PARTNERSHIP

Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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	
		LINCOLN TRAIL PLACE LIMITED PARTNERSHIP			
1	68	Single Unit Apartment	68	24,820	1
2		Double Unit Apartment			2
3		Other			3
4	68	TOTALS	68	24,820	4

B. Census-For the entire report period.

	1 Type of Unit	2 3 4 5 Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other		Total
5	Single Unit	16,363	7,198		23,561	5
6	Double Unit					6
7	Other					7
8	TOTALS	16,363	7,198		23,561	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 94.93%

D. Indicate the number of paid bed-hold days the SLF had during this year 328 Also, indicate the number of unpaid bed-hold days the SLF had during this year. **(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

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 2015 Fiscal Year: 2015

* 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. _____

Facility Name: LINCOLN TRAIL PLACE LIMITED PARTNERSHIP

Report Period Beginning:

01/01/2015

Ending: 12/31/2015

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	190,753	125,979	1,804	318,536		318,536	1
2	Housekeeping, Laundry and Maintenance	70,470	18,665	26,320	115,455		115,455	2
3	Heat and Other Utilities			84,040	84,040	(15,204)	68,836	3
4	Other (specify): See Attachment pg 3			13,726	13,726		13,726	4
5	TOTAL General Services	261,223	144,644	125,890	531,757	(15,204)	516,554	5
B. Health Care and Programs								
6	Health Care/ Personal Care	292,334	7,045		299,379		299,379	6
7	Activities and Social Services	26,787	4,412		31,199		31,199	7
8	Other (specify): See Attachment page 3							8
9	TOTAL Health Care and Programs	319,121	11,457		330,578		330,578	9
C. General Administration								
10	Administrative and Clerical	108,757	30,333	228,082	367,172	(16,773)	350,399	10
11	Marketing Materials, Promotions and Advertising	42,077	6,349	28,025	76,451		76,451	11
12	Employee Benefits and Payroll Taxes			148,673	148,673		148,673	12
13	Insurance-Property, Liability and Malpractice			28,721	28,721		28,721	13
14	Other (specify): See Attachment pg 3			27,338	27,338		27,338	14
15	TOTAL General Administration	150,834	36,682	460,839	648,355	(16,773)	631,582	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	731,178	192,783	586,729	1,510,690	(31,977)	1,478,713	16
Capital Expenses								
D. Ownership								
17	Depreciation			469,987	469,987		469,987	17
18	Interest			212,333	212,333		212,333	18
19	Real Estate Taxes			61,235	61,235		61,235	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify): See Attachment page 3			19,667	19,667		19,667	22
23	TOTAL Ownership			763,222	763,222		763,222	23
24	GRAND TOTAL (Sum of lines 16 and 23)	731,178	192,783	1,349,951	2,273,912	(31,977)	2,241,935	24

Facility Name: **LINCOLN TRAIL PLACE LIMITED PARTNERSHIP**

Report Period Beginning 01/01/2015 Ending: 12/31/2015

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		17.09	2
3	Certified Nurse Assistants	11	9.77	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 LINCOLN TRA	9	9.31	7
8	Dishwashers			8
9	Maintenance Workers	Inc line 12	Inc line 12	9
10	Housekeepers	2	8.84	10
11	Laundry			11
12	Managers	5	18.25	12
13	Other Administrative	3	20.49	13
14	Clerical	Inc line 13	Inc line 13	14
15	Marketing	Inc line 12	Inc line 12	15
16	Other			16
17	Total (lines 1 thru 16)	30	\$	17

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				\$	6

VI. (B) Management fees paid to unrelated parties

Amount of Fee

	Name	Amount of Fee	
1	Gardant Management Solutions	\$ 120,085	1
2			2
Total		\$ 120,085	3

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).

Facility Name: LINCOLN TRAIL PLACE LIMITED PARTNERSHIP

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

VIII. OWNERSHIP COSTS

A. Purchase price of land 35,000 Year land was acquired 2010

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	68			2011	\$ 8,926,302	\$ 324,560	28	\$ 318,797	\$ (5,764)	\$ 1,365,901	1
2											2
3											3
4											4
5											5
Improv LINCOLN TRAIL PLACE LIMITED PARTNERSHIP											
6		Leasehold Improvements			73,127	4,875	15	4,875	0	20,313	6
7											7
8											8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 8,999,429	\$ 329,435		\$ 323,672	\$ (5,763)	\$ 1,386,214	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	\$ 702,762	\$ 140,552	\$ 140,552	0	5	\$ 583,930	18
19	Vehicles				\$			19
20	TOTAL (lines 18 and 19)	\$ 702,762	\$ 140,552	\$ 140,552	0		\$ 583,930	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: LINCOLN TRAIL PLACE LIMITED PARTNERSHIP

Report Period Beginning: 01/01/2015

Ending: 2/31/2015

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 Year Constructed	2 Number of Units	3 Date of Lease	4 Rental Amount	5 Total Yrs. of Lease	6 Total Years Renewal Option*	
3	Original Building			/ /	\$			3
4	Additions	LINCOLN TRAIL PLACE		/ /				4
5				/ /				5
6				/ /				6
7	TOTAL				\$			7

8. Is movable equipment rental included in building rental? YES NO 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 Name of Lender	2 Related**		3 Purpose of Loan	4 Date of Note	6 Amount of Note		7 Maturity Date	8 Interest Rate (4 Digits)	9 Reporting Period Int. Expense	
		YES	NO			Original	Balance				
	A. Directly Facility Related										
	Long-Term										
1	LANCASTER POLLARD		X	FIRST MORTGAGE	03/14/14	\$ 4,329,609	\$ 4,249,785	04/01/49	.0497	\$ 212,333	1
2	IHDA		X	SECOND MORTGAGE	08/01/10	865,708	865,708	02/01/37	NONE	\$	2
3					08/01/10				NONE	\$	3
4					/ /			/ /	.0000	\$	4
5					/ /			/ /	.0000	\$	5
	Working Capital										
6					/ /			/ /	.0000	\$	6
7	TOTAL Facility Related					\$ 9,595,317	\$ 5,115,493			\$ 212,333	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 9,595,317	\$ 5,115,493			\$ 212,333	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: LINCOLN TRAIL PLACE LIMITED PARTNERSHIP

Report Period Beginning: 01/01/2015

Ending:

12/31/2015

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2015

(last day of reporting year)

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 702,796	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance (7,706))	281,144		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance LINCOLN TRAIL PLAC	19,408		6
7	Other Prepaid Expenses	7,714		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):see page 7 attachment	305		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,011,367	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	35,000		13
14	Buildings, at Historical Cost	8,926,302		14
15	Leasehold Improvements, at Historical Cost	73,127		15
16	Equipment, at Historical Cost	702,762		16
17	Accumulated Depreciation (book methods)	(1,970,144)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	246,739		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(69,994)		20
21	Restricted Funds	1,222,278		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 9,166,070	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 10,177,437	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 12,352	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	16,790		30
31	Accrued Taxes Payable	69,632		31
32	Accrued Interest Payable	17,601		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	See Attachment	31,717		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 148,091	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	5,115,493		39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42				42
43				43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 5,115,493	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 5,263,584	\$	45
46	TOTAL EQUITY	\$ 4,913,853	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 10,177,437	\$	47

*(See instructions.)

Facility Name: LINCOLN TRAIL PLACE LIMITED PARTNERSHIP

Report Period Beginning: 01/01/2015

Ending:

12/31/2015

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

	1	Amount	
	Revenue		
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 2,326,079	1
2	Discounts and Allowances	(10,612)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 2,315,467	3
	B. Other Operating Revenue		
4	Special Services	87,134	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	7,164	8
9	Non-Resident Meals	8,553	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 102,851	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	1,514	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 1,514	14
	D. Other Revenue (specify):		
15	See Attachment for page 8	4,403	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 4,403	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 2,424,235	18

	2	Amount	
	Expenses		
	A. Operating Expenses		
19	General Services	531,757	19
20	Health Care/ Personal Care	330,578	20
21	General Administration	648,355	21
	B. Capital Expense		
22	Ownership	763,222	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)	\$ 2,273,912	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 150,323	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 150,323	31

Expenses PG

	General Services Other		Health Care & Programs	
5200-5000-0-0	Operating Allocation	-		5160-5060-0-0
5200-5124-0-0	Exterminating	1,320		5160-5063-0-0
5200-5127-0-0	Rubbish Removal	4,474		5160-5064-0-0
5200-5130-0-0	Vehicle Expense	2,257		5160-5066-0-0
5200-5131-0-0	Transportation Service	36		5160-5067-0-0
5300-5140-0-0	Security & Monitoring	5,640		5160-5068-0-0
				5190-5000-0-0
				5180-5079-0-0
			LINCOLN TRAIL PLACE LIMITED PARTNERSHIP	5180-5079-1-0
				5180-5080-0-0
				5180-5081-0-0
				5180-5081-1-0
				5180-5082-0-0

13,726

-

3 Other

General Administration Other	Amt		Ownership Other	Amt
Consulting	20,000	9100-9101-0-0	Interest & Dividend Income	-
Legal	2,866	9100-9102-0-0	Assessment Income	-
Accounting	110	9100-9103-0-0	Assessment Expense	-
Audit	10,500	9200-9202-0-0	Financing Fees	1,000
Contract Labor-Serv Prov	-	9200-9204-0-0	Mortgage Service Fee	-
Contract Labor	1,261	9200-9205-0-0	Mortgage Insurance Prem	-
Other Admin Allocation	0	9200-9206-0-0	Participation Fee	-
Bad Debt - Resident	2,962	9200-9207-0-0	Letter of Credit Fee	-
Bad Debt - Resident - Recovery	-	9200-9208-0-0	Bond & Draw Fee	-
Bad Debt - Resident Prior Period	-	9200-9209-0-0	Remarketing and Trustee Fee	-
Bad Debt - Medicaid Pending Deni	(10,361)	9200-9210-0-0	Interest Expense-Note	-
Bad Debt - Medicaid Pending - Rec	-	9200-9211-0-0	Interest Expense-LP	-
Bad Debt - Medicaid Denial Prior F	-	9200-9212-0-0	Debt Write-Off	-
		9300-9301-0-0	Partnership Management Fee	-
		9300-9302-0-0	Asset Management Fee	-
		9300-9303-0-0	Incentive Management	-
		9300-9303-1-0	Incentive Asset Mgmt Fee	-
		9300-9304-0-0	Tax Credit Fees & Incentive Fee	360
		9300-9305-0-0	Organizational Expense	-
		9300-9306-0-0	Developer Fees	-
		9300-9307-0-0	Closing Costs	-
		9700-9702-0-0	Amortization Expense	18,307
		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	-

27,338

19,667

Balance Sheet pg 7 other, see attachment

Other Current Assets Detail		Amt	Current Liabilities Detail		Amt
1102-9971-0-0	A/R-Employee Advance	-	2112-0100-0-0	Accrued Asset Management Fee	-
1102-9972-0-0	A/R-Gardant Mgmt Solutions	-	2112-0101-0-0	Accrued Partnership Mgmt Fee	-
1102-9973-0-0	A/R-Insurance Reimbursement	-	2112-0102-0-0	Accrued Incentive Mgmt Fee	-
1102-9974-0-0	A/R-Subscription Receivable	-	2112-0102-1-0	Accrued Incentive Asset Mgmt Fee	-
1102-9975-0-0	A/R-CIP	-	2112-0105-0-0	Accrued Liabilities	23,498
1102-9976-0-0	A/R-Other	-	2112-0110-0-0	Accrued Insurance	-
1102-9978-0-0	A/R-TIF/Abatement	-	2112-0115-0-0	Accrued Developer Fee	-
1105-0006-0-0	Security Deposit-Equip & Util	305	2112-0130-0-0	Accrued MIP	-
1105-0009-0-0	Transfer Account	-	LINCOLN 2112-0140-0-0	Accrued Vacation	-
1105-0012-0-0	Undeposited Funds	-	2112-0146-0-0	Payroll Benefits	-
			2112-0154-0-0	Unclaimed Property	-
			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	8,219
			2112-0159-1-0	Medicaid Prepayments	-
			2112-0159-2-0	Prepaid Medicaid Clearing	-
			2112-0159-3-0	Prepaid Rent	-
			2111-0040-0-0	Construction Account Payable	-
			2112-0140-0-0	Accrued Vacation	0
		305	2112-0144-0-0	Payroll Union Dues	0
					31,717
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	-			
		-			

Income Statement, pg 8 other, see attachment

	Other Revenue	Amt
3300-3388-0-0	Contract Service-Serv Prov	-
3300-3390-0-0	Other	1,085
3300-3391-0-0	Property Tax Adjustments	-
3300-3392-0-0	Property Lease Income	-
3300-3393-0-0	Insurance Adjustments	3,318
3300-3395-0-0	Developer Fee Income	-
3300-3396-0-0	Home Office Rent Income	-

LINCOLN TRAIL PLACE LIMITED PARTNERSHIP

4,403

