

		FOR BHF USE			

LL2

Supportive Living Facility

**2016
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2016)**

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>1000029</u></p> <p>Facility Name: <u>HERITAGE WOODS OF BATAVIA I</u></p> <hr/> <p>Address: <u>1079 EAST WILSON ST</u> <u>BATAVIA</u> <u>60510</u></p> <p align="center">Number City Zip Code</p> <p>County: <u>KANE</u></p> <p>Telephone Number: (<u>630</u>) <u>406-9440</u> Fax # <u>630 406-9451</u></p> <p>Federal Employer ID Number: _____</p> <p>Date Current Owners were Certified: <u>02/27/2008</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>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/2016</u> to <u>12/31/2016</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>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1" 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																																												
<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 _____																																													
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 # (_____)																																												

Facility Name HERITAGE WOODS OF BATAVIA I

Report Period Beginning: 01/01/2016 Ending: 12/31/2016

HERITAGE WOODS OF BATAVIA I

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	93	Single Unit Apartment	93	34,038	1
2		Double Unit Apartment			2
3		Other			3
4	93	TOTALS	93	34,038	4

B. Census-For the entire report period.

	1 Type of Unit	2 3 4 Resident Days by Unit and Primary Source of Payment			5	
		Medicaid Recipient	Private Pay	Other		
5	Single Unit	27,364	6,150		33,514	5
6	Double Unit					6
7	Other					7
8	TOTALS	27,364	6,150		33,514	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 98.46%

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

 527 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

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 2016 Fiscal Year: 2016

* 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: HERITAGE WOODS OF BATAVIA I

Report Period Beginning:

01/01/2016

Ending: 12/31/2016

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	328,176	185,156	1,034	514,366		514,366	1
2	Housekeeping, Laundry and Maintenance	104,037	43,477	33,816	181,330		181,330	2
3	Heat and Other Utilities			171,043	171,043	(26,119)	144,924	3
4	Other (specify): See Page 3 Attachment			25,322	25,322		25,322	4
5	TOTAL General Services	432,213	228,633	231,215	892,061	(26,119)	865,942	5
B. Health Care and Programs								
6	Health Care/ Personal Care	529,077	11,156		540,233		540,233	6
7	Activities and Social Services	44,679	3,082		47,761		47,761	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	573,756	14,238		587,994		587,994	9
C. General Administration								
10	Administrative and Clerical	221,145	28,397	272,569	522,111	(32,041)	490,070	10
11	Marketing Materials, Promotions and Advertising	47,239	9,013	38,440	94,692		94,692	11
12	Employee Benefits and Payroll Taxes			274,428	274,428		274,428	12
13	Insurance-Property, Liability and Malpractice			44,220	44,220		44,220	13
14	Other (specify): See Page 3 Attachment			52,952	52,952		52,952	14
15	TOTAL General Administration	268,384	37,410	682,609	988,403	(32,041)	956,362	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,274,353	280,281	913,824	2,468,458	(58,160)	2,410,298	16
Capital Expenses								
D. Ownership								
17	Depreciation			357,578	357,578		357,578	17
18	Interest			410,047	410,047	(3,076)	406,971	18
19	Real Estate Taxes			88,291	88,291		88,291	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			9,182	9,182		9,182	21
22	Other (specify): See Page 3 Attachment			623,729	623,729		623,729	22
23	TOTAL Ownership			1,488,827	1,488,827	(3,076)	1,485,751	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,274,353	280,281	2,402,651	3,957,285	(61,236)	3,896,049	24

Facility Name: HERITAGE WOODS OF BATAVIA I

Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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 1	1
2	Licensed Practical Nurses	1	31.51	2
3	Certified Nurse Assistants	15	12.30	3
4	Activity Director & Assistants	Inc line 12	Inc line 1	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	10	11.10	7
8	Dishwashers			8
9	Maintenance Workers	Inc line 12	Inc line 1	9
10	Housekeepers	3	10.29	10
11	Laundry			11
12	Managers	4	26.51	12
13	Other Administrative	5	14.68	13
14	Clerical	Inc line 13	Inc line 1	14
15	Marketing	Inc line 12	Inc line 1	15
16	Other			16
17	Total (lines 1 thru 16)	38	\$	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		
1	Gardant Management Solutions	\$ 195,699	1	
2			2	
		Total	\$ 195,699	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
HERITAGE WOODS OF BATAVIA II		BATAVIA	

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: HERITAGE WOODS OF BATAVIA I

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

VIII. OWNERSHIP COSTS

A. Purchase price of land 878,771 Year land was acquired 2001

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	93			2003	\$ 8,627,309	\$ 313,716	27.5	\$ 313,720	\$ 4	\$ 4,157,108	1
2											2
3											3
4											4
5											5
Improvement Type											
6		Leasehold Improvements			292,138	19,476	15	19,476	(0)	262,946	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)				\$ 8,919,447	\$ 333,192		\$ 333,196	\$ 4	\$ 4,420,054	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	\$ 806,105	\$ 24,386	\$ 161,221	136,835	5	\$ 771,416	18
19	Vehicles	52,160			\$		52,160	19
20	TOTAL (lines 18 and 19)	\$ 858,265	\$ 24,386	\$ 161,221	136,835		\$ 823,576	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: HERITAGE WOODS OF BATAVIA I

Report Period Beginning: 01/01/2016

Ending: 2/31/2016

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				\$			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	Name of Lender	2		3	4	6		7	8	9	
			Related**				Purpose of Loan	Date of Note				
			YES	NO			Original	Balance				
A. Directly Facility Related												
Long-Term												
1		IHDA		X	FIRST MORTGAGE	05/01/02	\$ 7,335,000	\$ 5,818,962	02/01/44	.0688	\$ 410,047	1
2		IHDA		X	SECOND MORTGAGE	05/01/02	750,000	448,301	06/01/32	.0100		2
3						/ /	-		/ /	.0000		3
4						/ /	-		/ /	.0000		
5						/ /	-		/ /	.0000		
Working Capital												
6						/ /	-		/ /	.0000		4
7		TOTAL Facility Related					\$ 8,085,000	\$ 6,267,263			\$ 410,047	7
B. Non-Facility Related												
8						/ /			/ /			8
9						/ /			/ /			9
10		TOTALS (lines 7, 8 and 9)					\$ 8,085,000	\$ 6,267,263			\$ 410,047	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 BATAVIA I

Report Period Beginning: 01/01/2016

Ending:

12/31/2016

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2016

(last day of reporting year)

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 877,661	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance (3,859))	720,413		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	11,970		6
7	Other Prepaid Expenses	12,015		7
8	Accounts Receivable (owners or related parties)	51,911		8
9	Other(specify): See Page 7 Attachment	532		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,674,503	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	878,771		13
14	Buildings, at Historical Cost	8,627,309		14
15	Leasehold Improvements, at Historical Cost	292,138		15
16	Equipment, at Historical Cost	858,265		16
17	Accumulated Depreciation (book methods)	(5,243,630)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	241,003		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(241,003)		20
21	Restricted Funds	955,375		21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>PG 7 Other, See Attachement</u>			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 6,368,227	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,042,730	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 68,569	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable	93,338		31
32	Accrued Interest Payable	34,783		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	See Page 7 Attachment	653,035		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 849,725	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	6,097,937		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)	\$ 6,097,937	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 6,947,662	\$	45
46	TOTAL EQUITY	\$ 1,095,068	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 8,042,730	\$	47

*(See instructions.)

Facility Name: HERITAGE WOODS OF BATAVIA I

Report Period Beginning: 01/01/2016

Ending:

12/31/2016

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	\$ 3,747,485	1
2	Discounts and Allowances	(1,399)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,746,086	3
B. Other Operating Revenue			
4	Special Services	142,001	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	16,377	8
9	Non-Resident Meals	2,276	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 160,654	11
C. Non-Operating Revenue			
12	Contributions		12
13	Interest and Other Investment Income	3,076	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 3,076	14
D. Other Revenue (specify):			
15	See Page 8 Attachment	6,225	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 6,225	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 3,916,041	18

		2	
II. Expenses		Amount	
A. Operating Expenses			
19	General Services	892,061	19
20	Health Care/ Personal Care	587,994	20
21	General Administration	988,403	21
B. Capital Expense			
22	Ownership	1,488,827	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)	\$ 3,957,285	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (41,244)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (41,244)	31
III. Net Resident Care Revenue detailed by Payer Source			
32	Medicaid - Net Inpatient Revenue	\$ 1,695,115	32
33	Private Pay - Net Inpatient Revenue	2,050,971	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify) PG 8 Other, See Attachment		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 3,746,086	37

Expenses PG 3 Other

General Services Other		Health Care & Programs	General Administration Other		Amt	Ownership Other		Amt
5200-5000-0-0	Operating Allocation	-	5160-5060-0-0	Consulting	7,378	9100-9101-0-0	Interest & Dividend Income	-
5200-5124-0-0	Exterminating	809	5160-5063-0-0	Legal	17,119	9100-9102-0-0	Assessment Income	-
5200-5127-0-0	Rubbish Removal	11,938	5160-5064-0-0	Accounting	69	9100-9103-0-0	Assessment Expense	-
5200-5130-0-0	Vehicle Expense	2,111	5160-5066-0-0	Audit	14,586	9200-9201-1-0	Amortization - Loan Fees	6,648
5200-5131-0-0	Transportation Service	-	5160-5067-0-0	Contract Labor-Serv Prov	252	9200-9202-0-0	Financing Fees	-
5300-5140-0-0	Security & Monitoring	10,463	5160-5068-0-0	Contract Labor	13,548	9200-9203-1-0	Mortgage Interest Premium	-
			5180-5079-0-0	Bad Debt - Resident	2,299	9200-9204-0-0	Mortgage Service Fee	17,247
			5180-5079-1-0	Bad Debt - Resident - Recovery	(537)	9200-9205-0-0	Mortgage Insurance Prem	29,493
			5180-5080-0-0	Bad Debt - Resident Prior Period	-	9200-9206-0-0	Participation Fee	-
			5180-5081-0-0	Bad Debt - Medicaid Pending Denial	(1,761)	9200-9207-0-0	Letter of Credit Fee	-
			5180-5081-1-0	Bad Debt - Medicaid Pending - Recovery	-	9200-9208-0-0	Bond & Draw Fee	-
			5180-5082-0-0	Bad Debt - Medicaid Denial Prior Period	-	9200-9209-0-0	Remarketing and Trustee Fee	-
			5180-5083-0-0	Bad Debt - Medicaid MCO	-	9200-9210-0-0	Interest Expense-Note	-
			5190-5000-0-0	Other Admin Allocation	-	9200-9211-0-0	Interest Expense-LP	-
						9200-9212-0-0	Debt Write-Off	-
						9300-9301-0-0	Partnership Management Fee	50,000
						9300-9302-0-0	Asset Management Fee	23,250
						9300-9303-0-0	Incentive Management	494,074
						9300-9303-1-0	Incentive Asset Mgmt Fee	-
						9300-9304-0-0	Tax Credit Fees & Incentive Fee	3,018
						9300-9305-0-0	Organizational Expense	-
						9300-9306-0-0	Developer Fees	-
						9300-9307-0-0	Closing Costs	-
						9700-9702-0-0	Amortization Expense	-
						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, Transfe	-
		25,322			52,952			623,729

Balance Sheet

Other Current Assets Detail		Amt	Current Liabilities Detail		Amt
1102-9971-0-0	A/R-Employee Advance	-	2111-0040-0-0	Construction Account Payable	-
1102-9972-0-0	A/R-Gardant Mgmt Solutions	-	2112-0100-0-0	Accrued Asset Management Fee	23,250
1102-9973-0-0	A/R-Insurance Reimbursemen	-	2112-0101-0-0	Accrued Partnership Mgmt Fee	50,000
1102-9974-0-0	A/R-Subscription Receivable	-	2112-0102-0-0	Accrued Incentive Mgmt Fee	536,776
1102-9975-0-0	A/R-CIP	-	2112-0102-1-0	Accrued Incentive Asset Mgmt Fee	-
1102-9976-0-0	A/R-Other	-	2112-0105-0-0	Accrued Liabilities	25,506
1102-9978-0-0	A/R-TIF/Abatement	-	2112-0110-0-0	Accrued Insurance	-
1105-0006-0-0	Security Deposit-Equip & Util	532	2112-0115-0-0	Accrued Developer Fee	-
1105-0009-0-0	Transfer Account	-	2112-0130-0-0	Accrued MIP	2,425
1105-0012-0-0	Undeposited Funds	-	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	2,105
			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	12,974
			2112-0159-1-0	Medicaid Prepayments	-
			2112-0159-2-0	Prepaid Medicaid Clearing	-
			2112-0159-3-0	Prepaid Rent	-
		532			653,035

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

Other Revenue		Amt
3300-3388-0-0	Contract Service-Serv Prov	-
3300-3390-0-0	Other	2,025
3300-3391-0-0	Property Tax Adjustments	-
3300-3392-0-0	Property Lease Income	4,200
3300-3393-0-0	Insurance Adjustments	-
3300-3395-0-0	Developer Fee Income	-
3300-3396-0-0	Home Office Rent Income	-
		6,225