

FOR BHF USE					

LL2

Supportive Living Facility

**2018
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2018)**

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>1000004</u></p> <p>Facility Name: <u>HERITAGE WOODS OF CENTRALIA</u></p> <p>Address: <u>2049 EAST MCCORD ST</u> <u>CENTRALIA</u> <u>62801</u> <small>Number City Zip Code</small></p> <p>County: <u>MARION</u></p> <p>Telephone Number: <u>(618) 532-4590</u> Fax # <u>618 532-4596</u></p> <p>Federal Employer ID Number: _____</p> <p>Date Current Owners were Certified: <u>1/20/2009</u></p> <p>Type of Ownership:</p> <table style="width:100%; border: none;"> <tr> <td style="width:33%; border: none;"> <input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____ </td> <td style="width:33%; border: none;"> <input type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input checked="" type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____ </td> <td style="width:33%; border: none;"> <input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____ </td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Thomas Staszak</u> Telephone Number: <u>(815) 935-1992</u> Email Address: _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input checked="" type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____	<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p align="center">I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/2018</u> to <u>12/31/2018</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 border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:20%; padding: 5px;">Officer or Administrator of Provider</td> <td style="padding: 5px;">(Signed) _____ (Type or Print Name) <u>Greg Echols</u> (Title) <u>CFO, Gardant Management Solutions</u></td> </tr> <tr> <td style="padding: 5px;">Paid Preparer</td> <td style="padding: 5px;">(Signed) _____ (Date) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) <u>()</u> Fax # <u>()</u></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) _____ (Type or Print Name) <u>Greg Echols</u> (Title) <u>CFO, Gardant Management Solutions</u>	Paid Preparer	(Signed) _____ (Date) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) <u>()</u> Fax # <u>()</u>
<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input checked="" type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____						
Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>Greg Echols</u> (Title) <u>CFO, Gardant Management Solutions</u>							
Paid Preparer	(Signed) _____ (Date) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) <u>()</u> Fax # <u>()</u>							

Facility Name HERITAGE WOODS OF CENTRALIA

Report Period Beginning: 01/01/2018 Ending: 12/31/2018

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	97	Single Unit Apartment	97	35,405	1
2	3	Double Unit Apartment	3	1,095	2
3		Other			3
4	100	TOTALS	100	36,500	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	16,964	13,153		30,117	5
6	Double Unit				0	6
7	Other				0	7
8	TOTALS	16,964	13,153	0	30,117	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 82.51%

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

101 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 0 (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: 2018 Fiscal Year: 2018

* 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? _____

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 CENTRALIA

Report Period Beginning:

01/01/2018

Ending: 12/31/2018

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	237,306	207,335	2,336	446,977	0	446,977	1
2	Housekeeping, Laundry and Maintenance	100,747	53,959	131,801	286,507	0	286,507	2
3	Heat and Other Utilities			153,194	153,194	(27,089)	126,105	3
4	Other (specify):	0	0	28,038	28,038	0	28,038	4
5	TOTAL General Services	338,053	261,294	315,369	914,716	(27,089)	887,627	5
B. Health Care and Programs								
6	Health Care/ Personal Care	385,969	11,630	0	397,599	0	397,599	6
7	Activities and Social Services	30,456	5,908	0	36,364	0	36,364	7
8	Other (specify):	0	0	0	0	0	0	8
9	TOTAL Health Care and Programs	416,425	17,538	0	433,963	0	433,963	9
C. General Administration								
10	Administrative and Clerical	125,689	25,822	253,251	404,762	(41,937)	362,825	10
11	Marketing Materials, Promotions and Advertising	41,901	6,606	33,983	82,490	0	82,490	11
12	Employee Benefits and Payroll Taxes	0	0	226,739	226,739	0	226,739	12
13	Insurance-Property, Liability and Malpractice	0	0	33,945	33,945	0	33,945	13
14	Other (specify):	0	0	56,767	56,767	(7,026)	49,741	14
15	TOTAL General Administration	167,590	32,428	604,685	804,703	(48,963)	755,740	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	922,068	311,260	920,054	2,153,382	(76,052)	2,077,330	16
Capital Expenses								
D. Ownership								
17	Depreciation			290,478	290,478	0	290,478	17
18	Interest			209,773	209,773	(14,309)	195,464	18
19	Real Estate Taxes			109,153	109,153	0	109,153	19
20	Rent -- Facility and Grounds			0	0	0	0	20
21	Rent -- Equipment			7,961	7,961	0	7,961	21
22	Other (specify):	0	0	121,255	121,255	46,667	167,922	22
23	TOTAL Ownership	0	0	738,620	738,620	32,358	770,978	23
24	GRAND TOTAL (Sum of lines 16 and 23)	922,068	311,260	1,658,675	2,892,003	(43,694)	2,848,308	24

Facility Name: HERITAGE WOODS OF CENTRALIA

Report Period Beginning: 01/01/2018

Ending:

12/31/2018

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	19.04	2
3	Certified Nurse Assistants	13	10.58	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	10	9.11	7
8	Dishwashers	0	0.00	8
9	Maintenance Workers	Inc line 12	Inc line 12	9
10	Housekeepers	2	9.04	10
11	Laundry	0	0.00	11
12	Managers	7	17.74	12
13	Other Administrative	4	22.14	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)	37	\$	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				\$ 0	6

VI. (B) Management fees paid to unrelated parties

	Name	Amount of Fee	
1	Gardant Management Solutions	\$ 168,561	1
2			2
Total		\$ 168,561	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: HERITAGE WOODS OF CENTRALIA

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

VIII. OWNERSHIP COSTS

A. Purchase price of land 104,538 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	100			2008	\$ 7,413,638	\$ 261,437	28	\$ 269,587	\$ 8,150	\$ 3,119,002	1
2									0		2
3									0		3
4									0		4
5									0		5
Improvement Type											
6	Leasehold Improvements				298,652	17,478	15	19,910	2,432	151,376	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)				\$ 7,712,290	\$ 278,915		\$ 289,497	\$ 10,582	\$ 3,270,378	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	\$ 993,064	\$ 11,563	\$ 141,866	130,303	7	\$ 963,350	18
19		0	0	0	\$		-	19
20	TOTAL (lines 18 and 19)	\$ 993,064	\$ 11,563	\$ 141,866	130,303		\$ 963,350	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 CENTRALIA

Report Period Beginning: 01/01/2018

Ending: 12/31/2018

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

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	GERSHMAN MORTGAGE		X	FIRST MORTGAGE	3/7/13	\$ 7,844,600	\$ 7,042,048	3/1/48	0.0295	\$ 209,773
2	0			0	1/0/00	0	0	1/0/00	0.0000	
3	0			0	1/0/00	0	0	1/0/00	0.0000	
	Working Capital									
4					/ /		0	/ /		0
5					/ /			/ /		
6					/ /			/ /		
7	TOTAL Facility Related					\$ 7,844,600	\$ 7,042,048			\$ 209,773
	B. Non-Facility Related									
8					/ /			/ /		
9					/ /			/ /		
10	TOTALS (lines 7, 8 and 9)					\$ 7,844,600	\$ 7,042,048			\$ 209,773

* 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 CENTRALIA

Report Period Beginning: 01/01/2018

Ending:

12/31/2018

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2018

(last day of reporting year)

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 369,398	\$	1
2	Cash-Patient Deposits	0		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (77,560))	352,244		3
4	Supply Inventory (priced at)	0		4
5	Short-Term Investments	0		5
6	Prepaid Insurance	49,444		6
7	Other Prepaid Expenses	13,127		7
8	Accounts Receivable (owners or related parties)	65,815		8
9	Other(specify): See Page 7 Attachment	345		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 850,373	\$ 0	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable	0		11
12	Long-Term Investments	0		12
13	Land	104,538		13
14	Buildings, at Historical Cost	7,413,638		14
15	Leasehold Improvements, at Historical Cost	298,652		15
16	Equipment, at Historical Cost	993,064		16
17	Accumulated Depreciation (book methods)	(4,233,728)		17
18	Deferred Charges	716		18
19	Organization & Pre-Operating Costs	882,675		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(738,723)		20
21	Restricted Funds	282,973		21
22	Other Long-Term Assets (specify):	0		22
23	Other(specify): See Page 7 Attachment	111,177		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 5,114,981	\$ 0	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,965,354	\$ 0	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 114,454	\$	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	33,346		30
31	Accrued Taxes Payable	113,881		31
32	Accrued Interest Payable	17,312		32
33	Deferred Compensation	945		33
34	Federal and State Income Taxes	0		34
	Other Current Liabilities(specify):			
35	See Page 7 Attachment	47,854		35
36		0		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 327,792	\$ 0	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	0		38
39	Mortgage Payable	6,877,260		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)	\$ 6,877,260	\$ 0	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 7,205,052	\$ 0	45
46	TOTAL EQUITY	\$ (1,239,698)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 5,965,354	\$ 0	47

*(See instructions.)

Facility Name: HERITAGE WOODS OF CENTRALIA

Report Period Beginning: 01/01/2018

Ending:

12/31/2018

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	\$ 3,243,456	1
2	Discounts and Allowances	(34,035)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,209,421	3
B. Other Operating Revenue			
4	Special Services	130,947	4
5	Other Health Care Services	0	5
6	Special Grants	0	6
7	Gift and Coffee Shop	0	7
8	Barber and Beauty Care	17,756	8
9	Non-Resident Meals	8,866	9
10	Laundry	0	10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 157,569	11
C. Non-Operating Revenue			
12	Contributions	0	12
13	Interest and Other Investment Income	14,309	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 14,309	14
D. Other Revenue (specify):			
15	See Page 8 Attachment	10,934	15
16		0	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 10,934	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 3,392,233	18

		2	
II. Expenses		Amount	
A. Operating Expenses			
19	General Services	914,716	19
20	Health Care/ Personal Care	433,963	20
21	General Administration	804,703	21
B. Capital Expense			
22	Ownership	738,620	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)	\$ 2,892,003	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 500,230	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 500,230	31
III. Net Resident Care Revenue detailed by Payer Source			
32	Medicaid - Net Inpatient Revenue	\$ 915,821	32
33	Private Pay - Net Inpatient Revenue	2,293,600	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 3,209,421	37

Operating Expenses PG 3 Other				
A. General Services		D. Ownership		
Other (specify):		Other (specify):		Amt
5200-5000-0-0	Operating Allocation	-	9100-9101-0-0	Interest & Dividend Income
5200-5124-0-0	Exterminating	10,520	9100-9102-0-0	Assessment Income
5200-5127-0-0	Rubbish Removal	4,621	9100-9103-0-0	Assessment Expense
5200-5130-0-0	Vehicle Expense	1,128	9200-9201-1-0	Amortization - Loan Fees
5200-5131-0-0	Transportation Service	-	9200-9202-0-0	Financing Fees
5300-5140-0-0	Security & Monitoring	11,769	9200-9203-1-0	Mortgage Interest Premium
	PG3-4.3	28,038	9200-9204-0-0	Mortgage Service Fee
			9200-9205-0-0	Mortgage Insurance Prem
			9200-9206-0-0	Participation Fee
			9200-9207-0-0	Letter of Credit Fee
			9200-9208-0-0	Bond & Draw Fee
			9200-9209-0-0	Remarketing and Trustee Fee
			9200-9210-0-0	Interest Expense-Note
			9200-9211-0-0	Interest Expense-LP
			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
			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, Transfer
			PG3-22.3	121,255
C. General Administration				
Other (specify):		Amt		
5160-5060-0-0	Consulting	-		
5160-5063-0-0	Legal	2,879		
5160-5064-0-0	Accounting	155		
5160-5066-0-0	Audit	17,733		
5160-5067-0-0	Contract Labor-Serv Prov	-		
5160-5068-0-0	Contract Labor	28,974		
5180-5079-0-0	Bad Debt - Resident	7,026		
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	-		
5190-5000-0-0	Other Admin Allocation	-		
	PG3-14.3	56,767		
B. Health Care and Programs				
Other (specify):	PG3-8.3			

Operating Expenses - Reclassifications and Adjustments PG 3				
A. General Services				
Heat and Other Utilities				
3300-3303-0-0	Cable			27,089
	PG3-3.5			27,089
C. General Administration				
Administrative and Clerical				
3300-3301-0-0	Beauty Salon & Manicure			17,756
3300-3304-0-0	Internet Access			877
3300-3321-0-0	Telephone- Connection			21,957
3300-3323-0-0	Telephone- Usage			794
5190-5090-0-0	Contributions			552
	PG3-10.5			41,937
C. General Administration				
Other (specify):				
5180-5079-0-0	Bad Debt - Resident			7,026
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			-
	PG3-14.5			7,026
D. Ownership				
Interest				
3300-3380-0-0	Interest Income			13,054
3300-3385-0-0	Interest Income - Reserves			1,255
	PG3-18.5			14,309
D. Ownership				
Other (specify):				
1302-1007-0-0	A/A - Goodwill			(46,667)
9200-9209-0-0	Remarketing and Trustee Fee			-
	PG3-22.5			(46,667)

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	345
1102-9978-0-0	A/R-TIF/Abatement	-
1105-0009-0-0	Transfer Account	-
1105-0012-0-0	Undeposited Funds	-
PG7-9.1		345

Other Long Term Assets Detail		Amt
1201-0020-0-0	CIP	111,177
1201-0021-0-0	CIP- Land Option Addition	-
1201-0022-0-0	CIP- Other Addition	-
PG7-23.1		111,176.50

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	36,430
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	300
2112-0155-0-0	Reservation Deposit	2,600
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	8,525
2112-0159-1-0	Medicaid Prepayments	-
2112-0159-2-0	Prepaid Medicaid Clearing	-
2112-0159-3-0	Prepaid Rent	-
PG7-35.1		47,854

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)	6,250
3300-3391-0-0	Property Tax Adjustments	-
3300-3392-0-0	Property Lease Income	-
3300-3393-0-0	Insurance Adjustments	4,684
3300-3395-0-0	Developer Fee Income	-
3300-3396-0-0	Home Office Rent Income	-

PG8-15.1

10,934