FOR BHF USE

LL2

Supportive Living Facility

2020
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2020)

IMPORTANT NOTICE

THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN SECTION 146.265 OF THE 89 IL ADMIN CODE. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS.

I. Facility ID Number: 1000105

Facility Name: Evergreen Place Streator

Address: 1529 East Main St (Number) Streator (City) 61364 (Zip Code)

County: LaSalle

Telephone Number: (815) 672-0903 **Fax #** ( )

Federal Employer ID Number:

Date Current Owners were Certified: 2008

Type of Ownership:

[ ] VOLUNTARY, NON-PROFIT	[xx] PROPRIETARY	[ ] GOVERNMENTAL
[ ] Charitable Corp.	[ ] Individual	[ ] State
[ ] Trust	[xx] Partnership	[ ] County
IRS Exemption Code	[ ] Corporation	[ ] Other
	[ ] "Sub-S" Corp.	
	[ ] Limited Liability Co.	
	[ ] Trust	
	[ ] Other	

In the event there are further questions about this report, please contact:

Name: David M Underwood **Telephone Number:** 309 823-7135

Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/2020 to 12/31/2020 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed)

(Date)

(Type or Print Name) David M. Underwood

(Title) EVP & CFO

Paid Preparer

(Signed)

(Date)

(Print Name and Title)

(Firm Name & Address)

(Telephone) ( ) Fax # ( )

MAIL TO: BUREAU OF HEALTH FINANCE
IL DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name Evergreen Place Streator Report Period Beginning: 1/1/2020 Ending: 12/31/2020

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days
Date of change in certified units / /

	1 Units at Beginning of Report Period	2 Type of Apartment	3 Units at End of Report Period	4 Unit Days During Report Period	
1	53	Single Unit Apartment	53	19,398	1
2		Double Unit Apartment			2
3		Other			3
4	53	TOTALS	53	19,398	4

B. Census-For the entire report period.

	1 Type of Unit	2 Resident Days by Unit and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
5	Single Unit	9,821	8,244		18,065	5
6	Double Unit					6
7	Other					7
8	TOTALS	9,821	8,244		18,065	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 93.13%

D. Indicate the number of paid bed-hold days the SLF had during this year None Also, indicate the number of unpaid bed-hold days the SLF had during this year. None (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 [xx]

F. Does the BALANCE SHEET reflect any non-SLF assets?
YES [ ] NO [xx]

G. List all services provided by your facility for non-residents.
(E.g., day care, "meals on wheels", outpatient therapy)
None

H. ACCOUNTING BASIS
ACCRUAL [xx] MODIFIED CASH* [ ] CASH* [ ]

I. Is your fiscal year identical to your tax year? [xx] YES [ ] NO
Tax Year: Fiscal Year:
* 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 principal? 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 principal?
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 principal?
If no, explain.

Facility Name: Evergreen Place Streator **Report Period Beginning: 1/1/2020 Ending: 12/31/2020**

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

	Operating Expenses	Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage	Supplies	Other	Total			
	A. General Services	1	2	3	4	5	6	
1	Dietary and Food Purchase		156,748	121,539	278,287		278,287	1
2	Housekeeping, Laundry and Maintenance	86,555	40,693		127,248		127,248	2
3	Heat and Other Utilities			119,487	119,487		119,487	3
4	Other (specify):							4
5	**TOTAL General Services**	86,555	197,441	241,026	525,022		525,022	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	357,968	14,062	2,252	374,282		374,282	6
7	Activities and Social Services	26,660	4,020		30,680		30,680	7
8	Other (specify):							8
9	**TOTAL Health Care and Programs**	384,628	18,082	2,252	404,962		404,962	9
	C. General Administration							
10	Administrative and Clerical	198,166	14,052	169,507	381,725	(7,383)	374,342	10
11	Marketing Materials, Promotions and Advertising			31,928	31,928	(23,887)	8,041	11
12	Employee Benefits and Payroll Taxes			150,276	150,276		150,276	12
13	Insurance-Property, Liability and Malpractice			43,295	43,295		43,295	13
14	Other (specify):							14
15	**TOTAL General Administration**	198,166	14,052	395,006	607,224	(31,270)	575,954	15
16	**TOTAL Operating Expense (Sum of lines 5, 9 and 15)**	669,349	229,575	638,284	1,537,208	(31,270)	1,505,938	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			200,482	200,482		200,482	17
18	Interest			337,715	337,715	(11,264)	326,451	18
19	Real Estate Taxes			39,298	39,298		39,298	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			15,067	15,067		15,067	21
22	Other (specify) State Income Tax			1,868	1,868	(1,868)		22
23	**TOTAL Ownership**			594,430	594,430	(13,132)	581,298	23
24	**GRAND TOTAL (Sum of lines 16 and 23)**	669,349	229,575	1,232,714	2,131,638	(44,402)	2,087,236	24

Facility Name: Evergreen Place Streator **Report Period Beginning: 1/1/2020 Ending: 12/31/2020**

V. STAFFING AND SALARY COSTS (Please report each line separately.)

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	2.11	$ 27.45	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	7.57	14.98	3
4	Activity Director & Assistants	0.81	15.70	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants			7
8	Dishwashers			8
9	Maintenance Workers	0.73	30.62	9
10	Housekeepers	1.97	9.78	10
11	Laundry			11
12	Managers			12
13	Other Administrative			13
14	Clerical	3.56	26.65	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	16.75	$ 19.13	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	Heritage Enterprises	0.10%		$ 50,357	1
2	Cinnaire	99.90%		5,000	2
3					3
4					4
5					5
			Total	$ 55,357	6

VI. (B) Management fees paid to unrelated parties

		Amount of Fee	
1	Heritage Operations Group LLC	$ 142,068	1
2			2
		Total $ 142,068	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				OTHER RELATED BUSINESS ENTITIES				
Name	1	City	2	Name	3	City	4	Type of Business 5
Evergreen Litchfield LP		Litchfield						

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 [xx]

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 [xx]

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: Evergreen Place Streator Report Period Beginning: 1/1/2020 Ending: 12/31/2020

VIII. OWNERSHIP COSTS

A. Purchase price of land 60,980 Year land was acquired 2008

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	53				$ 7,249,339	$ 189,120		$ 189,120	$	$ 2,284,296	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Landscaping			2009	1,570						6
7	Dishwasher			2009	5,026						7
8	Parking Lot Asphalt			2011	7,424						8
9	Patio			2011	3,562						9
10	Parking Lot Sealing			2014	8,192						10
11	Install single CPU and power supply board			2016	2,658						11
12	Install vinyl flooring - 2nd floor family area			2018	5,950						12
13											13
14	Carpet roll purchase - resident room			2019	3,300						14
15											15
16											16
17	TOTAL (lines 1 thru 16)				$ 7,287,021	$ 189,120		$ 189,120	$	$ 2,284,296	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	$ 716,749	$ 11,362	$ 11,362	$		$ 641,418	18
19	Vehicles						-	19
20	TOTAL (lines 18 and 19)	$ 716,749	$ 11,362	$ 11,362	$		$ 641,418	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 & ID Number Evergreen Place Streator # Report Period Beginning: 1/1/2020 Ending: 12/31/2020

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 5, Carried Forward		$ 7,287,021	$ 189,120		$ 189,120	$	$ 2,284,296	1
2									2
3	Purchased carpet rolls - resident rooms	2020	3,750						3
4	Replaced flooring - 2nd Floor offices	2020	6,425						4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 7,297,196	$ 189,120		$ 189,120	$	$ 2,284,296	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name: Evergreen Place Streator Report Period Beginning: 1/1/2020 Ending: 2/31/2020

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: None

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			/ /				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 Related** YES	2 Related** NO	3 Purpose of Loan	4 Date of Note	6 Amount of Note Original	6 Amount of Note Balance	7 Maturity Date	8 Interest Rate (4 Digits)	9 Reporting Period Int. Expense	
	A. Directly Facility Related										
	Long-Term										
1	IHDA		xx	Mortgage	/ /	$	$ 5,585,303	/ /		$ 337,715	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					$	$ 5,585,303			$ 337,715	7
	B. Non-Facility Related										
8	Interest Income				/ /			/ /		-11,264	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					$	$ 5,585,303			$ 326,451	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: Evergreen Place Streator **Report Period Beginning:** 1/1/2020 **Ending:** 12/31/2020

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2020 (last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 2,165,547	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	58,661		3
4	Supply Inventory (priced FIFO)	5,576		4
5	Short-Term Investments			5
6	Prepaid Insurance	52,654		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(3,905)		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 2,278,533	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	456,374		13
14	Buildings, at Historical Cost	6,711,155		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	716,749		16
17	Accumulated Depreciation (book methods)	(2,925,714)		17
18	Deferred Charges	139,641		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Resident Funds	1,936		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 5,100,141	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 7,378,674	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 81,129	$	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	44,005		31
32	Accrued Interest Payable	25,462		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Resident Trust	1,936		35
36	Management Fees	796,760		36
37	**TOTAL Current Liabilities (sum of lines 26 thru 36)**	$ 949,292	$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	5,585,303		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)**	$ 5,585,303	$	44
45	**TOTAL LIABILITIES (sum of lines 37 and 44)**	$ 6,534,595	$	45
46	**TOTAL EQUITY**	$ 844,079	$	46
47	**TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)**	$ 7,378,674	$	47

***(See instructions.)**

Facility Name: Evergreen Place Streator **Report Period Beginning: 1/1/2020 Ending: 12/31/2020**

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

	I. Revenue	1 Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	$ 2,165,711	1
2	Discounts and Allowances		2
3	**SUBTOTAL Resident Care (line 1 minus line 2)**	$ 2,165,711	3
	B. Other Operating Revenue		
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants	44,751	6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	2,532	8
9	Non-Resident Meals		9
10	Laundry		10
11	**SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)**	$ 47,283	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	11,264	13
14	**SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)**	$ 11,264	14
	D. Other Revenue (specify):		
15	**Miscellaneous**	(458)	15
16			16
17	**SUBTOTAL Other Revenue (sum of lines 15 and 16)**	$ (458)	17
18	**TOTAL REVENUE (sum of lines 3, 11, 14 and 17)**	$ 2,223,800	18

	II. Expenses	2 Amount	
	A. Operating Expenses		
19	General Services	525,022	19
20	Health Care/ Personal Care	404,962	20
21	General Administration	607,224	21
	B. Capital Expense		
22	Ownership	594,430	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)**	$ 2,131,638	28
29	**Income Before Income Taxes (line 18 minus line 28)**	$ 92,162	29
30	**Income Taxes**	$	30
31	**NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)**	$ 92,162	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	$	32
33	Private Pay - Net Inpatient Revenue		33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	$	37

Account Number			Description	G/L Balance	Cost Rpt Grouping	Sch 5 pg 3 Line #	Sch 5 pg 3 Col #	Sch 6 pg Line #	Adjustment Amount		
1009			PETTY CASH	2,165,547							
1010			CASH IN BANK								
1040			CASH IN BANK-PAYROLL								
1100			ACCOUNTS RECEIVABLE	58,661							
1110			MEDICARE RECEIVABLES								
1125			IPA INCOME RECEIVABLE								
1130			MEDICARE COST REPORT								
1135			ACCOUNTS RECEIVABLE-IC								
1140			UNAPPLIED CASH RECEIPTS								
1145			A/R SUSPENSE-REFUNDS								
1190			ACCRUED INTEREST REC								
1200			PREPAID INSURANCE	52,654							
1220			OTHER PREPAID EXPENSES								
1300			FOOD INVENTORY	5,576							
1310			SUPPLIES INVENTORY								
1409			LAND	456,374							
1450			FURNITURE & EQUIPMENT	716,749							
1460			ACCUM DEPR-FURN & EQUIP	-641,418							
1475			BUILDING & IMPROVEMENT	6,711,155							
1490			ACCUM DEPR-BUILDING	-2,284,296							
1530			RESIDENT FUNDS								
1550			LOAN FEES	139,641							
1560			CIP	1,936							
1575			REIMBURSABLE PURCHASES								
1850			INTRACOMPANY	-3,905							
2010			ACCOUNTS PAYABLE	-81,129							
2095			BONUSES PAYABLE								
2100			ACCRUED PAYROLL	0							
2110			ACCRUED VACATION PAY	0							
2120			UC TAXES PAYABLE								
2125			FICA TAX PAYABLE	0	0						
2130			FIT PAYABLE								
2140			STATE W/H PAYABLE		0						
2145			EARNED INCOME CREDIT								
2150			UC FED CREDIT REDUCTION								
2230			PAYROLL SAVINGS								
2235			IRA W/HOLDINGS								
2240			UNITED WAY								
2245			GROUP INSURANCE PAYABLE								
2246			GROUP INSURANCE PAYABLE-CAFETERIA								
2260			WAGE GARNISHMENTS								
2280			MISC PAYROLL DEDUCTIONS								
2300			ACCRUED INTEREST PAYABL	-25,462							
2310			SALES TAX PAYABLE								
2320			IPA PAYMENTS PAYABLE	0							
2350			REAL ESTATE TAX PAYABLE	-44,005							
2385			ACTIVITY FUND	0							
2390			SECURITY DEPOSITS	-796,760							
2391			VOLUNTEER FUND								
2393			HEART FUND/BAZAAR								
2395			DEFERRED INC EMP & MEM								
2400			CURRENT PORTION LT DEBT								
2460			INCOME TAXES PAYABLE								
2512			DUE TO RESIDENTS	-1,936							
2600			MORTGAGE PAYABLE	-5,585,303							
2650			EQUIPMENT LOAN PAYABLE								
2695			CURRENT PORTION LT DEBT								
2696			DEFERRED INCOME TAXES								
2710			COMMON STOCK								
2720			RETAINED EARNINGS	-751,917							
2970			PROFIT/LOSS FOR PERIOD	-92,162							
3007.1			PATIENT DAYS-PRIVATE	8,244							
3007.2			PATIENT DAYS-IPA	9,821							
3007.3			PATIENT DAYS-MEDICARE	0							
3007.4			PATIENT DAYS-CONVERSION								
3007.5			PATIENT DAYS-LICENSED								
3007.6			PATIENT DAYS-TOTAL								
3010		1	BASIC CHARGE-PRIVATE & V	-2,124,136		0	0	0	0		
3015		1	PRIVATE ASSESSMENT TAX INCOME			0	0	0	0		
3020		1	BASIC CHARGE-IPA	0		0	0	0	0		
3030		1	BASIC CHARGE-MEDICARE	0		0	0	0	0		
3035		4	DAY CARE/HOME CARE			0	0	0	0		
3040		1	LIGHT NURSING CARE	0		0	0	0	0		
3050		1	MEDIUM NURSING CARE			0	0	0	0		
3060		1	HEAVY NURSING CARE			0	0	0	0		
3061		1	SKILLED NURSING CARE								
3080		1	NURSING SUPPLIES-PRIVATE	0		0	0	0	0		
3081		1	NURSING SUPPLIES-IPA			0	0	0	0		
3082		1	NURSING SUPPLIES MED PT A			0	0	0	0		
3083		1	NURSING SUPPLIES MED PT B								
3100		17	DRUGS	0		0	0	0	0		
3101		17	DRUGS-OTHER								
3110		6	PT-PRIVATE	0		0	0	0	0		
3111		6	PT-IPA			0	0	0	0		
3112		6	PT-MEDICARE PART A			0	0	0	0		
3113		6	PT-MEDICARE PART B			0	0	0	0		
3130		1	PUBLIC AID ASSESSMENT INC								
3140		19	LABORATORY INCOME			0	0	0	0		
3150		6	SPEECH/OT-PRIVATE			0	0	0	0		
3151		6	SPEECH/OT-IPA			0	0	0	0		
3152		6	SPEECH/OT-MED PART A			0	0	0	0		
3153		6	SPEECH/OT MED PART B								
3410		2	IPA DISCOUNTS	0		0	0	0	0		
3411		2	MEDICAID PART B DISCOUNT			0	0	0	0		
3420		2	MEDICARE DISCOUNTS			0	0	0	0		
3452		36	HHS STIMULUS	-44,751		42	3	0	0		
3520		16	FOOD STAMPS	-41,575		6	0	6	0		
3530		13	BEAUTY SHOP	-2,532		0	0	0	0		
3560		12	ACTIVITY FUND INCOME	0		0	0	0	0		
3570		12	VENDING INCOME/EXPENSE	0		0	0	0	0		
3580		12	MANAGEMENT FEES			0	0	0	0		
3590		1	EQUIPMENT RENTAL	0		0	0	0	0		
3595		21	RESIDENT TRANSPORTATIO	0		0	0	0	0		
3600		21	MISC INCOME	458	458	0	0	0	0		
4110			GENERAL & ADMINIST WAGI	102,708	113,991	21	1	17	0		
4111			ADMINISTRATOR WAGES	84,175	84,175	17	1	0	0		
4115			VACATION & SICK - G&A	11,283		21	1	0	0		
4120	4475		EMPLOYEE BENEFITS	39,614	150,276	22	3	0	0		
4125			EMPLOYEE HEPETITIS VACCI	0		22	3	0	0		
4130			EMPLOYEE SCHOLORSHIP W.	0		21	1	0	0		
4135			EMPLOYEE SCHOLORSHIP CC	0		23	3	0	0		
4220			DIRECTORS FEES	0	0	18	3	0	0		
4250	4255		OFFICE SUPPLIES	14,052	14,052	21	2	0	0		
4260			TELEPHONE	3,621	3,621	21	3	0	0		
4275			TRAINING & EMPLOYEE DEV	200	200	23	3	16	0	**	
4280			GENERAL TRAVEL	2,144	2,163	24	3	16	0		
4281			MEAL EXPENSE FOR TRAVEL	19		24	3	19	0		
4285			EDUCATION & SEMINAR	0		24	3	19	0	***	
4290			HELP WANTED ADVERTISING	970	31,928	20	3	0	0		0
4291			PROMOTIONAL ADVERTISIN	17,073		20	3	25	-17,073		
4292			PUBLIC RELATIONS	6,814		20	3	25	-6,814		
4300			LICENSES & FEES	2,491		20	3	17	-849		
4310			DUES & SUBSCRIPTIONS	3,710		20	3	17	-1,855		
4320			CONTRIBUTIONS	5,000	5,000	27	3	20	-5,000		
4350			PROFESSIONAL FEES	16,455	158,523	19	3	22	321		
4355			MEDICAL DIRECTOR	0	0	9	3	0	0		
4360			UTILIZATION REVIEW	0		10	3	0	0		
4361			OTHER PHYSICIAN FEES			39	3	0	0		
4362			MEDICAL RECORDS CONSUL	0		10	3	0	0		
4363			PHARMACIST FEES	92		10	3	0	0		
4364			SOC SERV/ACT CONSULT	0	0	12	3	0	0		
4370			TV RENTAL	11,031		35	3	5	0		
4380			INCOME TAXES		1,868	27	3	26	0		
4383			BACKGROUND CHECKS	870		20	3	26	0		
4400			PAYROLL TAXES	53,598		22	3	0	0		
4401			PAYROLL TAXES ADMINIST	0		22	3	0	0		
4410			GROUP INSURANCE	48,306		22	3	0	0		
4420			LIABILITY INSURANCE	43,295	43,295	26	3	0	0		
4425			INSURANCE-OWNERS			22	3	21	0		
4430			WORKMENS COMP INSURAN	8,758		22	3	0	0		
4450			CENTRAL OFFICE FEES	142,068		19	3	34	0	**	
4460			BAD DEBTS	0		27	3	24	0		
4470			LOST ITEMS-RESIDENTS	0		27	3	0			
4490			MISCELLANEOUS	0		27	3	0	0		
4510			REAL ESTATE TAXES	39,298	39,298	33	3	0	0		
4600			LEASED EQUIPMENT	4,036	15,067	35	3	16	0		
5110			MAINTENANCE SALARIES	31,192	46,413	6	1	0	0		
5120			MAINTENANCE SICK & VAC	15,221		6	1	0	0		
5130			ELECTRIC	40,664	59,360	5	3	0	0		
5131			NATURAL GAS	2,760		5	3	0	0		
5132			HEATING & DEISEL OIL			5	3	0	0		
5133			WATER & SEWER	15,936		5	3	0	0		
5134			TRASH COLLECTION	4,329	60,127	6	3	0	0		
5140			PROPERTY PLANT REPLACEM	2,792	31,206	6	2	0	0		
5160			GENERAL REPAIR & MAINT	28,414		6	2	0	0		
5165			MAINTENANCE CONTRACTS	55,798		6	3	0	0		
5210			DIETARY WAGES	0	121,539	1	1	0	0		
5220			DIETARY PURCHASED SVC	121,539		1	1	0	0		
5240			SALES TAX			2	3	13	0		
5248			FOOD PURCHASES	154,417	153,656	2	2	0	0		
5250			SUPPLIES-DISHWASHING	1,179	3,092	1	2	0	0		
5260			DIETARY REPLACEMENT	1,801		1	2	0	0		
5270			KITCHEN SUPPLIES-PAPER	112		1	2	0	0		
5295			MEAL CREDIT	-761		2	2	0	0		
5310			LAUNDRY WAGES	0	0	4	1	0	0		
5340			LAUNDRY SICK & VAC	0		4	1	0	0		
5370			LAUNDRY REPLACEMENT	0	762	4	2	0	0		
5380			LAUNDRY REIMBURSEMENT			4	3	0	0		
5390			LAUNDRY SUPPLIES	762		4	2	0	0		
5410			HOUSEKEEPING WAGES	36,992	40,142	3	1	0	0		
5440			HOUSEKEEPING SICK & VAC	3,150		3	1	0	0		
5480			HOUSEKEEPING SUPPLIES	8,725	8,725	3	2	0	0		
5490			HOUSEKEEPING SUPPLIES-PF	0		3	2	0	0		
6010			RN WAGES-MEDICARE		357,968	10	1	0	0		
6020			RN WAGES-NON MEDICARE	56,832		10	1	0	0		
6030			DON WAGES	57,728		10	1	0	0		
6035			ADON	0		10	1	0	0		
6040			RN SICK & VACATION	6,492		10	1	0	0		
6110			LPN WAGES-MEDICARE			10	1	0	0		
6120			LPN WAGES-NON MEDICARE	0		10	1	0	0		
6130			LPN WAGES OTHER			10	1	0	0		
6140			LPN SICK & VACATION	0		10	1	0	0		
6210			AIDE WAGES-MEDICARE			10	1	0	0		
6220			AIDE WAGES-NON MEDICARI	222,231		10	1	0	0		
6230			WARD CLERKS			10	1	0	0		
6240			AIDE VACATION & SICK	14,685		10	1	0	0		
6245			CONTRACT NURSES-RN	0		10	3	0	0		
6246			CONTRACT NURSES-LPN	0		10	3	0	0		
6247			CONTRACT NURSES-AIDES	0		10	3	0	0		
6250			NURSE AIDE TRAINING WAG	0	0	13	1	0	0		
6255			NURSE AID TRAINING EXP	0	0	13	2	0	0		
6260			NURSE AIDE TRAINING REIM	0		0	0	0	0		
6270			REHAB WAGES	0		10	1	0	0		
6275			REHAB SICK & VAC	0		10	1	0	0		
6280			NURSING DEPT EDUCATION			23	3	0	0		
6290			NURSING SUPPLIES	225	13,970	10	2	0	0		
6295			NURSING SUPPLIES	11,329		10	2	0	0		
6390			REPLACEMENT-NURSING	2,416		10	2	0	0		
6490			NURSING OTHER	0	92	10	3	0	0		
7280			DRUG PURCHASES	0	0	39	2	0	0	***	
7281			DRUG PURCHASES-OTHER	0		39	2				
7380			LABORATORY SERVICES	0	0	39	3	0	0		
7410			HOME HEALTH SALARY			39	1	0	0		
7440			HOME HEALTH SICK & VAC			39	1	0	0		
7450			HOME HEALTH EXPENSES			39	3	0	0		
7510			ACTIVITES WAGES	24,758	26,660	11	1	0	0		
7540			ACTIVITIES SICK & VAC	1,902		11	1	0	0		
7590			ACTIVITIES SUPPLIES	4,020	4,020	11	2	0	0		
7595			ACTIVITIES FEES	0	0	11	3	0	0		
7610			PT WAGES			39	1	0	0		
7611			PT SICK & VACATION			39	1	0	0		
7620			PT FEES	0		39	3	0	0	***	
7660			PT SUPPLIES	0		39	2	0	0		
7710			SOCIAL SERVICE WAGES	0	0	12	1	0	0		
7720			SOCIAL SERVICE SICK & VAC	0		12	1	0	0		
7730			SOCIAL SERVICE EXPENSES	0	0	12	2	0	0		
7740			OT FEE	0		39	3	0	0	***	
7750			SOCIAL THERAPIST FEE	0	0	12	3	0	0		
7770			SPEECH THERAPY FEE	0		39	3	0	0	***	
7800			BEAUTICIAN WAGES		0	40	1	0	0		
7810			BEAUTICIAN SICK & VAC			40	1	0	0		
7820			BEAUTICIAN FEES	2,252	2,252	40	3	0	0		
7890			BEAUTY SHOP SUPPLIES	0	0	40	2	0	0		
7910			VOLUNTEER COORDINATOR			21	1	0	0		
7940			VOL COORD SICK & VAC			21	1	0	0		
7960			VOL COORD SUPPLIES	0		21	2	0	0		
8100			RENT	0	0	34	3	0	0		
8120			INTEREST EXPENSE	332,087	337,715	32	3	14	-11,264		
8130			DEPRECIATION	200,482	200,482	30	3	9	0		
8150			LOAN FEE AMORTIZATION	5,628		32	3	0	0		
9510			INTEREST INCOME	-11,264		32	0	10	0		
9520			MISC NON-OPERATING INCC	0		0	0	0	0		
9700			INCOME TAXES	1,868		0	0	0	-1,868		
				2,120,374	2,131,638						
					11,264				-44,402		

1,009	1,009 CASH	2,165,547
1,100	1,100 ACCTS RE	88,225
1,101	1,101 ALLOW. F	-29,564
1,110	1,110 ACCTS RECEIV-M/C	
1,125	1,125 ACCTS RECEIV-IPA	
1,135	1,135 ACCTS RECEIV-IC	
1,140	1,140 UNAPPLIED CASH RECEIPTS	
1,145	1,145 A/R SUSPENSE-REFUNDS	
1,200	1,200 PREPAID	52,654
1,220	1,220 OTHER PREPAID EXPENSES	
1,300	1,300 DIETARY	5,576
1,310	1,310 SUPPLIES INVENTORY	
1,320	1,320 LINEN INVENTORY	
1,409	1,409 LAND	456,374
1,450	1,450 FURNITU	716,749
1,460	ACCUM D	-641,418
1,475	1,475 BUILDINC	6,711,155
1,490	1,490 ACCUM D	-2,284,296
1,530	1,530 CIP	1,936
1,550	1,550 LOAN FEI	139,641
1,551	1,551 LOAN FEES ADDED	
1,850	1,850 INTERCO	-3,905
2,010	2,010 ACCOUNT	-81,129
2,100	2,095 BONUSES PAYABLE	
2,100	2,100 ACCRUED	0
2,100	2,100 PR CLEARING-BENEFITS	
2,100	2,100 PR CLEARING-LABOR	
2,110	2,110 ACCRUED	0
2,120	2,120 U.C. TAXES PAYABLE	
2,125	2,125 FICA TAX	0
2,130	2,130 FEDERAL W/H TAX PAYABLE	
2,140	2,140 STATE W/H TAX PAYABLE	
2,152	2,152 WORKERS COMP ACCRUAL	
2,225	2,225 EMPLOYEEE INSURANCE REFUND	
2,230	2,230 PAYROLL SAVINGS	
2,235	2,240 UNITED FUND	
2,240	2,246 GROUP INSURANCE - CAFETERIA	
2,246	2,250 401K W/H	
2,250		
2,260	2,260 WAGE GARNISHMENT	
2,300	2,300 ACCRUED	-25,462
2,320	2,320 IPA PAYM	0
2,350	2,350 REAL EST	-44,005
2,385		-796,760
2,400	2,400 CURRENT	-125,963
2,512	2,512 DUE TO R	-1,936
2,600	2,600 LASALLE	-5,585,303
2,600		
2,625	2,625 LASALLE	0
2,625		
2,695	2,695 CURRENT	125,963
2,720	2,720 RETAINEI	-751,917
	net income	-92,162
	balance	0

3,007	3,007 PATIENT	8,244
3,007	3,007 PATIENT	9,821
3,007	3,007 PATIENT	0
3,007		0
3,007		
3,007		
3,007		
3,010	3,010 BASIC CH	#########
3,020	3,020 BASIC CH	0
3,030	3,030 BASIC CH	0
3,040		0
3,050		0
3,060		0
3,061		0
3,080	3,080 NURSING	0
3,081	3,081 NURSING	0
3,082	3,082 NURSING	0
3,083	3,083 NURSING	0
3,100	3,100 DRUGS-M	0
3,101		0
3,110	3,110 PHYSICAI	0
3,111		0
3,112	3,112 PHYSICAI	0
3,113	3,113 PHYSICAI	0
3,140	3,140 LABORATORY INCOME	
3,150		0
3,151		
3,152	3,152 ST/OT TH	0
3,153	3,153 ST/OT TH	0
3,160	3,185 REHAB/ISOLATION/OTHER CHG	
3,410	3,410 IPA/OTHE	0
3,411	3,411 MEDICAR	0
3,420	3,420 MEDICAR	0
3,452	3,452 HHS STIM	(44,751)
3,520	3,520 FOOD ST.	(41,575)
3,530	3,530 BEAUTY S	(2,532)
3,560		0
3,570	3,570 VENDING	0
3,590	3,590 EQUIPME	0
3,595	3,595 RESIDEN	0
3,600	3,600 MISC INC	458
4,110	4,110 G&A WAC	102,708
4,111	4,111 ADMINIS	84,175
4,115	4,115 G&A PTO	11,283
4,120	4,120 EMPLOYE	38,118
4,125		0
4,130	4,130 EMPLOYE	0
4,135	4,135 EMPLOYE	0
4,250	4,250 OFFICE S	4,189
4,255	4,255 POSTAGE	580
4,260	4,260 TELEPHO	3,621
4,275	4,275 TRAINING	200
4,276		0
4,280	4,280 GENERAL	2,144
4,281	4,281 MEAL EXI	19
4,285	4,285 EDUCATI	0
4,289	4,289 MEETING	0
4,290	4,290 HELP WAI	970
4,291	4,291 PROMOTI	17,073
4,292	4,292 PUBLIC R	6,814
4,300	4,300 LICENSE	2,491
4,310	4,310 DUES & S	3,710
4,320	4,320 CONTRIB	5,000
4,350	4,350 PROFESSI	16,455
4,355	4,355 MEDICAL	0
4,362		0
4,363		92
4,364	4,364 SOCIAL S	0
4,370	4,370 TV RENTA	11,031
4,383	4,383 BACKGRO	870
4,390	4,390 OTHER TA	0
4,400	4,400 PAYROLL	53,598
4,401	4,401 PAYROLL	0
4,410	4,410 GROUP IN	48,306
4,420	4,420 LIABILITY	43,295
4,430	4,430 WORKMA	8,670
4,435	4,435 W/C-FIRS	0
4,436	4,436 DRUG TE	88
4,450	4,450 MANAGE	142,068
4,460	4,460 BAD DEBT	0
4,461	4,461 BAD DEBT	0
4,470	4,470 LOST ITE	0
4,475	4,475 UNIFORM	1,496
4,486	4,486 MIS SOFT	23,107
4,490	4,490 MISC EXP	87
4,496	4,496 MISC. M.I	9,283
4,510	4,510 REAL EST	39,298
4,600	4,600 LEASED E	4,036
5,110	5,110 MAINTEN	31,192
5,120	5,120 MAINTEN	15,221
5,130	5,130 ELECTRIC	40,664
5,131	5,131 NATURAL	2,760
5,133	5,133 WATER &	15,936
5,134	5,134 TRASH CC	4,329
5,140	5,140 PROP/PLA	2,792
5,160	5,160 GENERAL	28,414
5,165	5,165 MAINTEN	32,691
5,210	5,210 DIETARY	0
5,230	5,230 DIETARY	121,539
5,248	5,248 FOOD PUI	154,330
5,250	5,250 SUPPLIES	1,179
5,260	5,260 REPLACE	1,801
5,270	5,270 KITCHEN	112
5,295	5,295 MEAL INC	(761)
5,310	5,310 LAUNDRY	0
5,340	5,340 LAUNDRY	0
5,370	5,370 REPLACE	0
5,380		0
5,390	5,390 SUPPLIES	762
5,410	5,410 HOUSEKE	36,992
5,440	5,440 HOUSEKE	3,150
5,480	5,480 SUPPLIES	8,725
5,490	5,490 SUPPLIES	0
6,020	6,020 RN WAGE	56,832
6,030	6,030 DON WAC	57,728
6,035	6,035 ADON W/	0
6,040	6,040 RN PTO &	6,492
6,120	6,120 LPN WAG	0
6,140	6,140 LPN PTO	0
6,220	6,220 AIDES W/	222,231
6,240	6,240 AIDES PT	14,685
6,245		0
6,246		0
6,247		0
6,250		0
6,255		0
6,260		
6,270	6,270 REHAB W.	0
6,275	6,275 REHAB PT	0
6,290	6,290 NURSING	225
6,295	6,295 NURSING	11,329
6,390	6,390 REPLACE	2,416
6,490	6,490 OTHER	0
7,280	7,280 DRUG PUI	0
7,281	7,281 DRUG PUI	0
7,380	7,380 LABORAT	0
7,391	7,390 X-RAY SE	0
7,393		0
7,510	7,510 ACTIVITI	24,758
7,540	7,540 ACTIVITI	1,902
7,590	7,590 ACTIVITI	4,020
7,620	7,620 PHYSICAI	0
7,660	7,660 P.T. SUPP	0
7,710	7,710 SOCIAL S	0
7,720	7,720 SOCIAL S	0
7,730	7,730 SOCIAL S	0
7,740	7,740 OCCUPAT	0
7,750		
7,770	7,770 SPEECH T	0
7,820	7,820 BEAUTICI	2,252
7,890		0
7,960		0
8,120	8,120 INTEREST	332,087
8,125		0
8,130	8,130 DEPRECI/	200,482
8,150	LOAN FEI	5,628
9,510	9,510 INTEREST	(11,264)
9,520	9,520 MISC NOI	0
9,530	4,220	0
	8,100	0
	9,702	1,868
	5,230	0
		(92,162)