

		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.

I. Facility ID Number: 1000099

Facility Name: HERITAGE WOODS OF DEKALB

Address: 2626 N ANNIE GLIDDEN DEKALB 60115

Number City Zip Code

County: DEKALB

Telephone Number: (815) 787-6500 Fax # 815 787-6560

Federal Employer ID Number:

Date Current Owners were Certified: 12/05/2008

Type of Ownership:

<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		

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

0 I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2015 to 12/31/2015 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 J. Mitchell

(Title) CFO, Gardant Management Solutions

Paid Preparer

(Signed) (Date)

(Print Name and Title)

(Firm Name & Address)

(Telephone) () Fax # ()

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

Name: VICKY GRAY Telephone Number: (815) 935-1992

Email Address:

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 DEKALB SLF LP

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	
1	<u>76</u>	Single Unit Apartment	<u>76</u>	<u>27,740</u>	1
2		Double Unit Apartment			2
3		Other			3
4	<u>76</u>	TOTALS	<u>76</u>	<u>27,740</u>	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	<u>16,779</u>	<u>10,371</u>		<u>27,150</u>	5
6	Double Unit					6
7	Other					7
8	TOTALS	<u>16,779</u>	<u>10,371</u>		<u>27,150</u>	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 97.87%

D. Indicate the number of paid bed-hold days the SLF had during this year 333 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? 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. _____

STATE OF ILLINOIS

Page 3

Facility Name: **DEKALB SLF LP**

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	214,411	154,784	1,868	371,063		371,063	1
2	Housekeeping, Laundry and Maintenance	78,113	18,660	53,462	150,235		150,235	2
3	Heat and Other Utilities			148,324	148,324	(27,839)	120,485	3
4	Other (specify): See Attachment			12,975	12,975		12,975	4
5	TOTAL General Services	292,524	173,444	216,629	682,597	(27,839)	654,757	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	390,896	10,748		401,644		401,644	6
7	Activities and Social Services	33,485	9,063		42,548		42,548	7
8	Other (specify): See Attachment							8
9	TOTAL Health Care and Programs	424,381	19,811		444,192		444,192	9
	C. General Administration							
10	Administrative and Clerical	136,089	34,162	245,442	415,693	(31,027)	384,666	10
11	Marketing Materials, Promotions and Advertising	59,638	3,670	43,921	107,229		107,229	11
12	Employee Benefits and Payroll Taxes			297,449	297,449		297,449	12
13	Insurance-Property, Liability and Malpractice			32,462	32,462		32,462	13
14	Other (specify): See Attachment			31,005	31,005		31,005	14
15	TOTAL General Administration	195,727	37,832	650,279	883,838	(31,027)	852,811	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	912,632	231,087	866,908	2,010,627	(58,867)	1,951,760	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			322,415	322,415		322,415	17
18	Interest			457,830	457,830		457,830	18
19	Real Estate Taxes			69,634	69,634		69,634	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify): See Attachment			314,022	314,022		314,022	22
23	TOTAL Ownership			1,163,901	1,163,901		1,163,901	23
24	GRAND TOTAL (Sum of lines 16 and 23)	912,632	231,087	2,030,809	3,174,528	(58,867)	3,115,661	24

Facility Name: DEKALB SLF LP

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	1	21.60	2
3	Certified Nurse Assistants	13	10.73	3
4	Activity Director & Assistants	Inc line 12	Inc line 12	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	9	9.57	7
8	Dishwashers			8
9	Maintenance Workers	Inc line 12	Inc line 12	9
10	Housekeepers	2	9.14	10
11	Laundry			11
12	Managers	5	23.52	12
13	Other Administrative	3	25.22	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)	33	\$	17

VII. RELATED ORGANIZATIONS

A. Enter below the names of all related organizations. Attach an additional schedule if necessary.

RELATED SLF's & HEALTH CARE BUSINESSES

Name	1	City	2

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).

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	\$	151,071	1
2				2
Total		\$	151,071	3

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5

VIII. OWNERSHIP COSTS

A. Purchase price of land 204,014 Year land was acquired 2007

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	76			2008	\$ 8,055,314	\$ 292,920	28	\$ 292,921	\$ 0	\$ 2,209,107	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Leasehold Improvements				443,798	26,184	15	29,587	3,402	247,240	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)				\$ 8,499,112	\$ 319,105		\$ 322,507	\$ 3,402	\$ 2,456,348	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	\$ 627,934	\$ 3,310	\$ 125,587	122,276	5	\$ 617,968	18
19	Vehicles				\$			19
20	TOTAL (lines 18 and 19)	\$ 627,934	\$ 3,310	\$ 125,587	122,276		\$ 617,968	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: DEKALB SLF LP

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			/ /				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**		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	AMALGAMATED BANK		X	FIRST MORTGAGE	06/01/07	\$ 8,000,000	\$ 7,400,000	12/01/41	.0610	\$ 457,830	1
2	DEKALB CO SUPPORTIVE		X	SECOND MORTGAGE	06/06/07	360,000	360,000	12/01/42	NONE	\$	2
3					/ /			/ /	.0000	\$	3
4									.0000	\$	4
5					/ /			/ /	.0000	\$	5
	Working Capital										
6					/ /			/ /	.0000	\$	6
7	TOTAL Facility Related					\$ 8,360,000	\$ 7,760,000			\$ 457,830	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 8,360,000	\$ 7,760,000			\$ 457,830	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: **DEKALB SLF LP**

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 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 171,805	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance (20,284))	276,960		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	10,646		6
7	Other Prepaid Expenses	3,587		7
8	Accounts Receivable (owners or related parties)	17,974		8
9	Other(specify):	2,213		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 483,184	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	204,014		13
14	Buildings, at Historical Cost	8,055,314		14
15	Leasehold Improvements, at Historical Cost	443,798		15
16	Equipment, at Historical Cost	627,934		16
17	Accumulated Depreciation (book methods)	(3,074,315)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	449,801		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(115,284)		20
21	Restricted Funds	1,501,678		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 8,092,940	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,576,124	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 34,487	\$	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	72,520		31
32	Accrued Interest Payable	37,617		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	See Attachment	330,699		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 475,323	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	7,760,000		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)	\$ 7,760,000	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 8,235,323	\$	45
46	TOTAL EQUITY	\$ 340,802	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 8,576,124	\$	47

*(See instructions.)

Facility Name: **DEKALB SLF LP**

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.)

	Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 2,943,308	1
2	Discounts and Allowances	(824)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 2,942,484	3
	B. Other Operating Revenue		
4	Special Services	95,075	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	15,078	8
9	Non-Resident Meals	4,541	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 114,694	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	1,738	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 1,738	14
	D. Other Revenue (specify):		
15	See Attachment	6,998	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 6,998	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 3,065,914	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	682,597	19
20	Health Care/ Personal Care	444,192	20
21	General Administration	883,838	21
	B. Capital Expense		
22	Ownership	1,163,901	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)	\$ 3,174,528	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (108,614)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (108,614)	31

Expenses PG

	General Services Other	
5200-5000-0-0	Operating Allocation	-
5200-5124-0-0	Exterminating	1,430
5200-5127-0-0	Rubbish Removal	3,475
5200-5130-0-0	Vehicle Expense	932
5200-5131-0-0	Transportation Service	226
5300-5140-0-0	Security & Monitoring	6,911

Health Care & Programs

5160-5060-0-0
5160-5063-0-0
5160-5064-0-0
5160-5066-0-0
5160-5067-0-0
5160-5068-0-0
5190-5000-0-0
5180-5079-0-0
5180-5079-1-0
5180-5080-0-0
5180-5081-0-0
5180-5081-1-0
5180-5082-0-0

12,975

-

3 Other

General Administration Other			Ownership Other		
	Amt			Amt	
Consulting	25,000	9100-9101-0-0	Interest & Dividend Income	-	
Legal	361	9100-9102-0-0	Assessment Income	-	
Accounting	150	9100-9103-0-0	Assessment Expense	-	
Audit	14,830	9200-9202-0-0	Financing Fees	-	
Contract Labor-Serv Prov	-	9200-9204-0-0	Mortgage Service Fee	-	
Contract Labor	4,051	9200-9205-0-0	Mortgage Insurance Prem	-	
Other Admin Allocation	0	9200-9206-0-0	Participation Fee	-	
Bad Debt - Resident	3,645	9200-9207-0-0	Letter of Credit Fee	-	
Bad Debt - Resident - Recovery	-	9200-9208-0-0	Bond & Draw Fee	3,200	
Bad Debt - Resident Prior Period	-	9200-9209-0-0	Remarketing and Trustee Fee	700	
Bad Debt - Medicaid Pending Deni	(17,031)	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	18,448	
		9300-9303-0-0	Incentive Management	261,082	
		9300-9303-1-0	Incentive Asset Mgmt Fee	15,358	
		9300-9304-0-0	Tax Credit Fees & Incentive Fee	450	
		9300-9305-0-0	Organizational Expense	-	
		9300-9306-0-0	Developer Fees	-	
		9300-9307-0-0	Closing Costs	-	
		9700-9702-0-0	Amortization Expense	14,784	
		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	-	

31,005

314,022

Balance Sheet

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	18,448	
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	261,082	
1102-9974-0-0	A/R-Subscription Receivable	-		2112-0102-1-0	Accrued Incentive Asset Mgmt Fee	15,358	
1102-9975-0-0	A/R-CIP	-		2112-0105-0-0	Accrued Liabilities	31,331	
1102-9976-0-0	A/R-Other	1,908		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	-		2112-0146-0-0	Payroll Benefits	-	
1105-0012-0-0	Undeposited Funds	-		2112-0154-0-0	Unclaimed Property	44	
				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	4,436	
				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	
				2112-0144-0-0	Payroll Union Dues	0	
			2,213			330,699	
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	833
3300-3391-0-0	Property Tax Adjustments	-
3300-3392-0-0	Property Lease Income	-
3300-3393-0-0	Insurance Adjustments	6,165
3300-3395-0-0	Developer Fee Income	-
3300-3396-0-0	Home Office Rent Income	-
		6,998

