

		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: 1000121

Facility Name: HERITAGE WOODS OF DWIGHT

Address: 701 EAST MAZON AVE DWIGHT 60420

Number City Zip Code

County: LIVINGSTON

Telephone Number: ( 815 ) 584-9280 Fax # 815 584-9283

Federal Employer ID Number:

Date Current Owners were Certified: 11/24/2009

Type of Ownership:

☐ VOLUNTARY, NON-PROFIT

☐ Charitable Corp.

☐ Trust

IRS Exemption Code

☐ PROPRIETARY

☐ Individual

☐ Partnership

☐ Corporation

☐ "Sub-S" Corp.

☒ Limited Liability Co.

☐ Trust

☐ Other

☐ GOVERNMENTAL

☐ State

☐ County

☐ Other

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

Name: Thomas Staszak

Telephone Number: (815) 935-1992

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 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 # ( )

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 HERITAGE WOODS OF DWIGHT

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	68	Single Unit Apartment	68	24,820	1
2		Double Unit Apartment			2
3		Other			3
4	68	TOTALS	68	24,820	4

B. Census-For the entire report period.

	1 Type of Unit	2 3 4 5 Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	14,058	8,079		22,137	5
6	Double Unit					6
7	Other					7
8	TOTALS	14,058	8,079		22,137	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 89.19%

D. Indicate the number of paid bed-hold days the SLF had during this year 392 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 9 (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 X

F. Does the BALANCE SHEET reflect any non-SLF assets?

YES NO X

G. List all services provided by your facility for non-residents. (E.g., day care, "meals on wheels", outpatient therapy)

H. ACCOUNTING BASIS

ACCRUAL X MODIFIED CASH\* CASH\*

I. Is your fiscal year identical to your tax year? X 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.

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Facility Name: HERITAGE WOODS OF DWIGHT

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			
	<b>A. General Services</b>							
1	Dietary and Food Purchase	183,541	119,385	2,734	305,660		305,660	1
2	Housekeeping, Laundry and Maintenance	71,043	21,550	47,115	139,708		139,708	2
3	Heat and Other Utilities			100,408	100,408	(14,773)	85,635	3
4	Other (specify): See Attachment			23,325	23,325		23,325	4
5	<b>TOTAL General Services</b>	254,584	140,935	173,582	569,101	(14,773)	554,329	5
	<b>B. Health Care and Programs</b>							
6	Health Care/ Personal Care	323,043	6,107		329,150		329,150	6
7	Activities and Social Services	24,149	2,996		27,145		27,145	7
8	Other (specify): See Attachment							8
9	<b>TOTAL Health Care and Programs</b>	347,192	9,103		356,295		356,295	9
	<b>C. General Administration</b>							
10	Administrative and Clerical	77,233	30,142	209,169	316,544	(28,837)	287,707	10
11	Marketing Materials, Promotions and Advertising	36,589	4,231	21,446	62,266		62,266	11
12	Employee Benefits and Payroll Taxes			165,407	165,407		165,407	12
13	Insurance-Property, Liability and Malpractice			29,737	29,737		29,737	13
14	Other (specify): See Attachment			(40,571)	(40,571)		(40,571)	14
15	<b>TOTAL General Administration</b>	113,822	34,373	385,188	533,383	(28,837)	504,547	15
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	715,598	184,411	558,771	1,458,780	(43,610)	1,415,170	16
	<b>Capital Expenses</b>							
	<b>D. Ownership</b>							
17	Depreciation			103,837	103,837		103,837	17
18	Interest			280,257	280,257		280,257	18
19	Real Estate Taxes			58,691	58,691		58,691	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify): See Attachment			69,866	69,866		69,866	22
23	<b>TOTAL Ownership</b>			512,651	512,651		512,651	23
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	715,598	184,411	1,071,421	1,971,430	(43,610)	1,927,821	24

Facility Name: HERITAGE WOODS OF DWIGHT

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	22.41	2
3	Certified Nurse Assistants	10	11.34	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	7	9.40	7
8	Dishwashers			8
9	Maintenance Workers	Inc line 12	Inc line 12	9
10	Housekeepers	2	8.95	10
11	Laundry			11
12	Managers	5	18.24	12
13	Other Administrative	2	20.83	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)	27	\$	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? \$

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	\$ 122,895	1
2			2
Total		\$ 122,895	3

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5

VIII. OWNERSHIP COSTS

A. Purchase price of land 295,541 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	68			2009	\$ 5,346,138	\$ 131,927	28	\$ 190,933	\$ 59,006	\$ 171,351	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Leasehold Improvements				288,340	18,349	15	19,223	874	24,028	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)				\$ 5,634,478	\$ 150,276		\$ 210,156	\$ 59,880	\$ 195,379	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	\$ (0)	\$ (46,439)	\$ 0	\$ 46,439	15	\$ 0	18
19	Vehicles				\$			19
20	TOTAL (lines 18 and 19)	\$ (0)	\$ (46,439)	\$ 0	46,439		\$ 0	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 DWIGHT

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	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	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	LANCASTER POLLARD		X	FIRST MORTGAGE	09/30/14	7,035,200	6,923,891	10/01/49	.0395	\$ 6,298	1
2	PEOPLES BANK OF KANK.		X	SECOND MORTGAGE	09/30/14	144,694	34,578	09/29/19	.0525	\$ 273,959	2
3									.0000	\$	3
4									.0000	\$	4
5									.0000	\$	5
	Working Capital										
6					/ /			/ /	.0000	\$	6
7	TOTAL Facility Related					\$ 14,467,894	\$ 6,958,469			\$ 280,257	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 14,467,894	\$ 6,958,469			\$ 280,257	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.

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Facility Name: HERITAGE WOODS OF DWIGHT

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*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 357,476	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance (16,935) )	228,116		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	58,617		6
7	Other Prepaid Expenses	12,153		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	17,454		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 673,816	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	295,541		13
14	Buildings, at Historical Cost	5,346,138		14
15	Leasehold Improvements, at Historical Cost	288,340		15
16	Equipment, at Historical Cost	(0)		16
17	Accumulated Depreciation (book methods)	(195,379)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	231,919		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(49,317)		20
21	Restricted Funds	195,447		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 6,112,690	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 6,786,506	\$	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 39,764	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	16,770		30
31	Accrued Taxes Payable	65,661		31
32	Accrued Interest Payable	22,818		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	<b>Other Current Liabilities(specify):</b>			
35	See Attachment	42,912		35
36				36
37	<b>TOTAL Current Liabilities (sum of lines 26 thru 36)</b>	\$ 187,925	\$	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable			38
39	Mortgage Payable	6,958,469		39
40	Bonds Payable			40
41	Deferred Compensation			41
	<b>Other Long-Term Liabilities(specify):</b>			
42				42
43				43
44	<b>TOTAL Long-Term Liabilities (sum of lines 38 thru 43)</b>	\$ 6,958,469	\$	44
45	<b>TOTAL LIABILITIES (sum of lines 37 and 44)</b>	\$ 7,146,394	\$	45
46	<b>TOTAL EQUITY</b>	\$ (359,888)	\$	46
47	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)</b>	\$ 6,786,506	\$	47

\*(See instructions.)

Facility Name: HERITAGE WOODS OF DWIGHT

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	
	<b>A. SLF Resident Care</b>		
1	Gross SLF Resident Revenue	\$ 2,306,634	1
2	Discounts and Allowances	(14,509)	2
3	<b>SUBTOTAL Resident Care</b> (line 1 minus line 2)	\$ 2,292,125	3
	<b>B. Other Operating Revenue</b>		
4	Special Services	82,408	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	12,501	8
9	Non-Resident Meals	6,669	9
10	Laundry		10
11	<b>SUBTOTAL OTHER OPERATING REVENUE</b> (sum of lines 4 thru 10)	\$ 101,578	11
	<b>C. Non-Operating Revenue</b>		
12	Contributions		12
13	Interest and Other Investment Income	665	13
14	<b>SUBTOTAL Non-Operating Revenue</b> (sum of lines 12 and 13)	\$ 665	14
	<b>D. Other Revenue (specify):</b>		
15	See Attachment	3,421	15
16			16
17	<b>SUBTOTAL Other Revenue</b> (sum of lines 15 and 16)	\$ 3,421	17
18	<b>TOTAL REVENUE</b> (sum of lines 3, 11, 14 and 17)	\$ 2,397,789	18

	Expenses	Amount	
	<b>A. Operating Expenses</b>		
19	General Services	569,101	19
20	Health Care/ Personal Care	356,295	20
21	General Administration	533,383	21
	<b>B. Capital Expense</b>		
22	Ownership	512,651	22
	<b>C. Other Expenses</b>		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	<b>TOTAL EXPENSES</b> (sum of lines 19 thru 27)	\$ 1,971,430	28
29	<b>Income Before Income Taxes</b> (line 18 minus line 28)	\$ 426,358	29
30	<b>Income Taxes</b>	\$	30
31	<b>NET INCOME OR LOSS FOR THE YEAR</b> (line 29 minus line 30)	\$ 426,358	31



Expenses PG

	General Services Other	
5200-5000-0-0	Operating Allocation	-
5200-5124-0-0	Exterminating	1,320
5200-5127-0-0	Rubbish Removal	3,987
5200-5130-0-0	Vehicle Expense	3,257
5200-5131-0-0	Transportation Service	-
5300-5140-0-0	Security & Monitoring	14,762

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

23,325

-

### 3 Other

General Administration Other	Amt		Ownership Other	Amt
Consulting	-	9100-9101-0-0	Interest & Dividend Income	-
Legal	1,618	9100-9102-0-0	Assessment Income	-
Accounting	150	9100-9103-0-0	Assessment Expense	-
Audit	9,420	9200-9202-0-0	Financing Fees	500
Contract Labor-Serv Prov	-	9200-9204-0-0	Mortgage Service Fee	-
Contract Labor	1,402	9200-9205-0-0	Mortgage Insurance Prem	63,955
Other Admin Allocation	0	9200-9206-0-0	Participation Fee	-
Bad Debt - Resident	(35,780)	9200-9207-0-0	Letter of Credit Fee	-
Bad Debt - Resident - Recovery	-	9200-9208-0-0	Bond & Draw Fee	-
Bad Debt - Resident Prior Period	-	9200-9209-0-0	Remarketing and Trustee Fee	-
Bad Debt - Medicaid Pending Deni	(17,381)	9200-9210-0-0	Interest Expense-Note	-
Bad Debt - Medicaid Pending - Rec	-	9200-9211-0-0	Interest Expense-LP	-
Bad Debt - Medicaid Denial Prior F	-	9200-9212-0-0	Debt Write-Off	-
		9300-9301-0-0	Partnership Management Fee	-
		9300-9302-0-0	Asset Management Fee	-
		9300-9303-0-0	Incentive Management	-
		9300-9303-1-0	Incentive Asset Mgmt Fee	-
		9300-9304-0-0	Tax Credit Fees & Incentive Fee	-
		9300-9305-0-0	Organizational Expense	-
		9300-9306-0-0	Developer Fees	-
		9300-9307-0-0	Closing Costs	-
		9700-9702-0-0	Amortization Expense	5,411
		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	-

(40,571)

69,866

Balance Sheet Page 7

Other Current Assets Detail			Amt	Current Liabilities Detail			Amt
1102-9971-0-0	A/R-Employee Advance	-		2112-0100-0-0	Accrued Asset Management Fee	-	
1102-9972-0-0	A/R-Gardant Mgmt Solutions	-		2112-0101-0-0	Accrued Partnership Mgmt Fee	-	
1102-9973-0-0	A/R-Insurance Reimbursement	-		2112-0102-0-0	Accrued Incentive Mgmt Fee	-	
1102-9974-0-0	A/R-Subscription Receivable	-		2112-0102-1-0	Accrued Incentive Asset Mgmt Fee	-	
1102-9975-0-0	A/R-CIP	-		2112-0105-0-0	Accrued Liabilities	18,552	
1102-9976-0-0	A/R-Other	15,900		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	1,554		2112-0130-0-0	Accrued MIP	-	
1105-0009-0-0	Transfer Account	-		2112-0140-0-0	Accrued Vacation	-	
1105-0012-0-0	Undeposited Funds	-		2112-0146-0-0	Payroll Benefits	-	
				2112-0150-0-0	Security Deposits	-	
				2112-0154-0-0	Unclaimed Property	-	
				2112-0155-0-0	Reservation Deposit	400	
				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	23,960	
				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	-	
			17,454	2112-0140-0-0	Accrued Vacation	0	
				2112-0144-0-0	Payroll Union Dues	0	
						42,912	
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 Page 8

Other Revenue		Amt
3300-3388-0-0	Contract Service-Serv Prov	-
3300-3390-0-0	Other	579
3300-3391-0-0	Property Tax Adjustments	-
3300-3392-0-0	Property Lease Income	-
3300-3393-0-0	Insurance Adjustments	2,842
3300-3395-0-0	Developer Fee Income	-
3300-3396-0-0	Home Office Rent Income	-
		3,421





