

		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: 1000101

Facility Name: HERITAGE WOODS OF MCHENRY

Address: 4609 W CRYSTAL LAKE MCHENRY 60050

Number City Zip Code

County: MCHENRY

Telephone Number: (815) 344-2690 Fax # 815 344-2691

Federal Employer ID Number:

Date Current Owners were Certified: 07/23/2008

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: Vicky Gray

Telephone Number: (815) 935-1992 EXT 229

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 LIVING SPRINGS OF MCHENRY 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>100</u>	Single Unit Apartment	<u>100</u>	<u>36,500</u>	1
2		Double Unit Apartment			2
3		Other			3
4	<u>100</u>	TOTALS	<u>100</u>	<u>36,500</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>32,859</u>	<u>3,619</u>		<u>36,478</u>	5
6	Double Unit					6
7	Other					7
8	TOTALS	<u>32,859</u>	<u>3,619</u>		<u>36,478</u>	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 99.94%

D. Indicate the number of paid bed-hold days the SLF had during this year 63 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: LIVING SPRINGS OF MCHENRY 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	255,891	180,140	1,804	437,835		437,835	1
2	Housekeeping, Laundry and Maintenance	104,854	24,952	52,245	182,051		182,051	2
3	Heat and Other Utilities			134,280	134,280	(32,148)	102,132	3
4	Other (specify): See Attachment			13,903	13,903		13,903	4
5	TOTAL General Services	360,745	205,092	202,232	768,069	(32,148)	735,920	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	476,441	8,606		485,047		485,047	6
7	Activities and Social Services	36,862	3,575		40,437		40,437	7
8	Other (specify): See Attachment							8
9	TOTAL Health Care and Programs	513,303	12,181		525,484		525,484	9
	C. General Administration							
10	Administrative and Clerical	179,612	42,630	244,063	466,305	(26,020)	440,285	10
11	Marketing Materials, Promotions and Advertising	68,259	3,870	46,529	118,658		118,658	11
12	Employee Benefits and Payroll Taxes			305,682	305,682		305,682	12
13	Insurance-Property, Liability and Malpractice			43,275	43,275		43,275	13
14	Other (specify): See Attachment			291,222	291,222		291,222	14
15	TOTAL General Administration	247,871	46,500	930,771	1,225,142	(26,020)	1,199,122	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,121,919	263,773	1,133,003	2,518,695	(58,168)	2,460,527	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			507,554	507,554		507,554	17
18	Interest			712,175	712,175		712,175	18
19	Real Estate Taxes			94,690	94,690		94,690	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify): See Attachment			549,185	549,185		549,185	22
23	TOTAL Ownership			1,863,604	1,863,604		1,863,604	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,121,919	263,773	2,996,606	4,382,298	(58,168)	4,324,130	24

Facility Name: LIVING SPRINGS OF MCHENRY 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	23.81	2
3	Certified Nurse Assistants	15	11.53	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	10	10.07	7
8	Dishwashers			8
9	Maintenance Workers	Inc line 12	Inc line 12	9
10	Housekeepers	3	10.12	10
11	Laundry			11
12	Managers	5	25.20	12
13	Other Administrative	4	24.37	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)	38	\$	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	\$ 164,630	1
2			2
Total		\$ 164,630	3

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5

Facility Name: LIVING SPRINGS OF MCHENRY SLF, LP

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

VIII. OWNERSHIP COSTS

A. Purchase price of land 1,030,680 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	100			2008	\$ 11,273,977	\$ 409,963	28	\$ 409,963	\$ (0)	\$ 3,091,803	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	LAND IMPROVEMENTS				1,504,099	88,742	15	100,273	11,531	837,934	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)				\$ 12,778,076	\$ 498,705		\$ 510,236	\$ 11,531	\$ 3,929,737	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	\$ 696,479	\$ 8,849	\$ 139,296	130,447	5	\$ 675,178	18
19	Vehicles				\$			19
20	TOTAL (lines 18 and 19)	\$ 696,479	\$ 8,849	\$ 139,296	130,447		\$ 675,178	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: LIVING SPRINGS OF MCHENRY 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	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	AMALGAMATED BANK		X	FIRST MORTGAGE/BOND	07/01/07	\$ 12,450,000	\$ 11,510,000	12/01/41	.0610	\$ 712,175	1
2					/ /			/ /	.0000	\$	2
3					/ /			/ /	.0000	\$	3
4								/ /	.0000	\$	4
5								/ /	.0000	\$	5
	Working Capital										
6	ILLINOIS NATIONAL BANK		X	LINE OF CREDIT	12/20/15	500,000	15,535	12/20/2016	VARIABLE	\$ 673	6
7	TOTAL Facility Related					\$ 12,950,000	\$ 11,525,535			\$ 712,848	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 12,950,000	\$ 11,525,535			\$ 712,848	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: LIVING SPRINGS OF MCHENRY SLF, LPReport Period Beginning: 01/01/2015Ending: 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	\$ 202,917	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance (62,094))	185,048		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	13,007		6
7	Other Prepaid Expenses	2,040		7
8	Accounts Receivable (owners or related parties)	21,544		8
9	Other(specify):	19,750		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 444,306	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	1,030,680		13
14	Buildings, at Historical Cost	11,273,977		14
15	Leasehold Improvements, at Historical Cost	1,504,099		15
16	Equipment, at Historical Cost	696,479		16
17	Accumulated Depreciation (book methods)	(4,604,915)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	522,927		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(128,453)		20
21	Restricted Funds	2,338,462		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 12,633,256	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 13,077,562	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 31,146	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	15,535		29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable	96,980		31
32	Accrued Interest Payable	58,509		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	See Attachment	598,092		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 800,262	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	11,510,000		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)	\$ 11,510,000	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 12,310,262	\$	45
46	TOTAL EQUITY	\$ 767,300	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 13,077,562	\$	47

*(See instructions.)

Facility Name: LIVING SPRINGS OF MCHENRY 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	\$ 3,810,062	1
2	Discounts and Allowances	(962)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,809,100	3
	B. Other Operating Revenue		
4	Special Services	168,496	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	10,093	8
9	Non-Resident Meals	5,870	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 184,459	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	220	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 220	14
	D. Other Revenue (specify):		
15	See Attachment	6,117	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 6,117	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 3,999,896	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	768,069	19
20	Health Care/ Personal Care	525,484	20
21	General Administration	1,225,142	21
	B. Capital Expense		
22	Ownership	1,863,604	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)	\$ 4,382,298	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (382,402)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (382,402)	31

Expenses PG

	General Services Other	
5200-5000-0-0	Operating Allocation	-
5200-5124-0-0	Exterminating	1,890
5200-5127-0-0	Rubbish Removal	4,447
5200-5130-0-0	Vehicle Expense	1,821
5200-5131-0-0	Transportation Service	-
5300-5140-0-0	Security & Monitoring	5,745

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

13,903

-

3 Other

General Administration Other	Amt		Ownership Other	Amt
Consulting	36,335	9100-9101-0-0	Interest & Dividend Income	-
Legal	9,543	9100-9102-0-0	Assessment Income	-
Accounting	150	9100-9103-0-0	Assessment Expense	-
Audit	12,700	9200-9202-0-0	Financing Fees	-
Contract Labor-Serv Prov	297,306	9200-9204-0-0	Mortgage Service Fee	-
Contract Labor	4,932	9200-9205-0-0	Mortgage Insurance Prem	-
Other Admin Allocation	0	9200-9206-0-0	Participation Fee	-
Bad Debt - Resident	24,741	9200-9207-0-0	Letter of Credit Fee	-
Bad Debt - Resident - Recovery	(120)	9200-9208-0-0	Bond & Draw Fee	3,200
Bad Debt - Resident Prior Period	-	9200-9209-0-0	Remarketing and Trustee Fee	-
Bad Debt - Medicaid Pending Deni	(94,364)	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	50,000
		9300-9302-0-0	Asset Management Fee	5,004
		9300-9303-0-0	Incentive Management	456,264
		9300-9303-1-0	Incentive Asset Mgmt Fee	-
		9300-9304-0-0	Tax Credit Fees & Incentive Fee	593
		9300-9305-0-0	Organizational Expense	-
		9300-9306-0-0	Developer Fees	-
		9300-9307-0-0	Closing Costs	-
		9700-9702-0-0	Amortization Expense	17,124
		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	7,000
		9900-9906-0-0	Property Damage Loss	10,000
		9900-9907-0-0	Abandonment Loss	-
		9900-9908-0-0	Grant Income	-
		9900-9909-0-0	Misc: Title, Recording, Transfer	-

291,222

549,185

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	-	
1102-9972-0-0	A/R-Gardant Mgmt Solutions	-		2112-0101-0-0	Accrued Partnership Mgmt Fee	50,000	
1102-9973-0-0	A/R-Insurance Reimbursement	-		2112-0102-0-0	Accrued Incentive Mgmt Fee	456,264	
1102-9974-0-0	A/R-Subscription Receivable	-		2112-0102-1-0	Accrued Incentive Asset Mgmt Fee	-	
1102-9975-0-0	A/R-CIP	17,396		2112-0105-0-0	Accrued Liabilities	46,351	
1102-9976-0-0	A/R-Other	2,000		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	354		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	3,995	
				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	41,483	
				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	
			19,750			598,092	
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	1,598
3300-3391-0-0	Property Tax Adjustments	-
3300-3392-0-0	Property Lease Income	-
3300-3393-0-0	Insurance Adjustments	4,519
3300-3395-0-0	Developer Fee Income	-
3300-3396-0-0	Home Office Rent Income	-
		6,117

