

		FOR BHF USE			

LL2

Supportive Living Facility

2016

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2016)

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: 100X026

Facility Name: EAGLE RIDGE SLF II

Address: 875 MCKINLEY AVENUE DECATUR 62526

County: MACON

Telephone Number: (217) 872-1282 Fax # 217 872-1227

Federal Employer ID Number:

Date Current Owners were Certified: 08/02/2007

Type of Ownership:

VOLUNTARY, NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

PROPRIETARY

Individual

X 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 01/01/2016 to 12/31/2016 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)

(Type or Print Name) David J. Mitchell

(Title) CFO, Gardant Management Solutions

Paid Preparer

(Signed)

(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

HFS 3745C (N-4-05)

IL478-2471

Facility Name EAGLE RIDGE OF DECATUR LIMITED PARTNERSHIP II

Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	35	Single Unit Apartment	35	12,810	1
2	2	Double Unit Apartment	2	732	2
3		Other			3
4	37	TOTALS	37	13,542	4

B. Census-For the entire report period.

	1	2	3	4	5	
	Type of Unit	Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	9,214	3,920		13,134	5
6	Double Unit					6
7	Other					7
8	TOTALS	9,214	3,920		13,134	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified
bed days on line 4, column 4.) 96.99%

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

109 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

ACCRAUAL ☒ MODIFIED CASH* ☐ CASH* ☐

I. Is your fiscal year identical to your tax year? ☒ YES ☐ NO

Tax Year: 2016 Fiscal Year: 2016

* 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 principle? 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 principle? _____
If no, explain. _____

L. Does the facility have any loans from the IL Dept of Commerce and
Economic Opportunity outstanding? NO If yes, did the facility
make all of the required payments of interest and principle? _____
If no, explain. _____

Facility Name: EAGLE RIDGE OF DECATUR LIMITED PARTNERSHIP

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

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	81,961	70,270	646	152,877		152,877	1
2	Housekeeping, Laundry and Maintenance	43,544	14,123	22,639	80,306		80,306	2
3	Heat and Other Utilities			50,701	50,701	(11,026)	39,675	3
4	Other (specify): See Page 3 Attachment			19,045	19,045		19,045	4
5	TOTAL General Services	125,505	84,393	93,031	302,929	(11,026)	291,903	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	166,216	4,869		171,085		171,085	6
7	Activities and Social Services	3,091	3,444		6,535		6,535	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	169,307	8,313		177,620		177,620	9
	C. General Administration							
10	Administrative and Clerical	26,137	14,137	119,155	159,429	(14,284)	145,145	10
11	Marketing Materials, Promotions and Advertising	5,968	2,392	17,610	25,970		25,970	11
12	Employee Benefits and Payroll Taxes			65,394	65,394		65,394	12
13	Insurance-Property, Liability and Malpractice			17,709	17,709		17,709	13
14	Other (specify): See Page 3 Attachment			89,478	89,478	1,334	90,812	14
15	TOTAL General Administration	32,105	16,529	309,346	357,980	(12,950)	345,030	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	326,917	109,235	402,377	838,529	(23,976)	814,553	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			181,813	181,813		181,813	17
18	Interest			178,876	178,876	(1,433)	177,443	18
19	Real Estate Taxes			35,329	35,329		35,329	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			2,529	2,529		2,529	21
22	Other (specify): See Page 3 Attachment			120,235	120,235		120,235	22
23	TOTAL Ownership			518,782	518,782	(1,433)	517,349	23
24	GRAND TOTAL (Sum of lines 16 and 23)	326,917	109,235	921,159	1,357,311	(25,409)	1,331,902	24

Facility Name: EAGLE RIDGE OF DECATUR LIMITED PARTNERSHIP II

Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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 1	1
2	Licensed Practical Nurses	1	21.44	2
3	Certified Nurse Assistants	6	10.57	3
4	Activity Director & Assistants	Inc line 12	Inc line 1	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	3	9.59	7
8	Dishwashers			8
9	Maintenance Workers	Inc line 12	Inc line 1	9
10	Housekeepers	1	9.71	10
11	Laundry			11
12	Managers	1	23.22	12
13	Other Administrative	1	25.42	13
14	Clerical	Inc line 13	Inc line 1	14
15	Marketing	Inc line 12	Inc line 1	15
16	Other			16
17	Total (lines 1 thru 16)	13	\$	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
EAGLE RIDGE OF DECATUR	DECATUR

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	\$ 70,057	1
2			2
Total		\$ 70,057	3

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).

VIII. OWNERSHIP COSTS

A. Purchase price of land 50,000 Year land was acquired 2006

B. Building Depreciation -- Including Fixed Equipment. Round all numbers to the nearest dollar. *Total units on this schedule must agree with page 2.

	1 Units*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	37			2007	\$ 3,929,455	\$ 142,889	28	\$ 142,889	\$ 0	\$ 1,342,666	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Leasehold Improvements				480,079	28,290	15	32,005	3,715	311,192	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)				\$ 4,409,535	\$ 171,180		\$ 174,895	\$ 3,715	\$ 1,653,858	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	\$ 624,077	\$ 8,650	\$ 124,815	116,165	5	\$ 620,824	18
19	Vehicles	17,221	1,984		(1,984)		16,228	19
20	TOTAL (lines 18 and 19)	\$ 641,298	\$ 10,634	\$ 124,815	114,182		\$ 637,052	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

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		8. Is movable equipment rental included in building rental?
		Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	Total Years Renewal Option*		☐ YES ☐ NO
3	Original Building			/ /	\$			3	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.
4	Additions			/ /				4	
5				/ /				5	
6				/ /				6	
7	TOTAL				\$			7	

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	IHDA		X	FIRST MORTGAGE	10/01/06	\$ 3,370,000	\$ 3,103,107	02/01/48	.0544	\$ 169,741	1
2	IHDA		X	SECOND MORTGAGE	10/01/06	1,100,000	902,405	02/01/48	.0100	9,135	2
3					/ /	-		/ /	.0000		3
4					/ /	-		/ /	.0000		
5						-			.0000		
	Working Capital										
6					/ /	-		/ /	.0000		4
7	TOTAL Facility Related					\$ 4,470,000	\$ 4,005,512			\$ 178,876	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 4,470,000	\$ 4,005,512			\$ 178,876	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: EAGLE RIDGE OF DECATUR LIMITED PARTNERSHIP II

Report Period Beginning: 01/01/2016

Ending: 12/31/2016

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2016

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 184,989	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	271,870		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	6,450		6
7	Other Prepaid Expenses	98		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 463,407	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	50,000		13
14	Buildings, at Historical Cost	3,929,455		14
15	Leasehold Improvements, at Historical Cost	480,079		15
16	Equipment, at Historical Cost	641,298		16
17	Accumulated Depreciation (book methods)	(2,290,910)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	8,728		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(8,093)		20
21	Restricted Funds	1,190,230		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 4,000,788	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,464,196	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 93,088	\$	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	34,301		31
32	Accrued Interest Payable	14,819		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	See Page 7 Attachment	112,233		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 254,440	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	3,864,502		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)	\$ 3,864,502	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 4,118,942	\$	45
46	TOTAL EQUITY	\$ 345,253	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 4,464,196	\$	47

*(See instructions.)

Facility Name: EAGLE RIDGE OF DECATUR LIMITED PARTNERSH

Report Period Beginning: 01/01/2016

Ending:

12/31/2016

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

		1	
	I. Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 1,349,057	1
2	Discounts and Allowances	(1,343)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,347,714	3
	B. Other Operating Revenue		
4	Special Services	52,642	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	4,931	8
9	Non-Resident Meals	2,045	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 59,618	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	1,433	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 1,433	14
	D. Other Revenue (specify):		
15	See Page 8 Attachment	481	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 481	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,409,246	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	302,929	19
20	Health Care/ Personal Care	177,620	20
21	General Administration	357,980	21
	B. Capital Expense		
22	Ownership	518,782	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)	\$ 1,357,311	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 51,935	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 51,935	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 460,329	32
33	Private Pay - Net Inpatient Revenue	887,385	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 1,347,714	37

Expenses PG 3 Other

General Services Other			Health Care & Programs		General Administration Other		Amt	Ownership Other		Amt
5200-5000-0-0	Operating Allocation	-	5160-5060-0-0	Consulting	250	9100-9101-0-0	Interest & Dividend Income	-		
5200-5124-0-0	Exterminating	10,104	5160-5063-0-0	Legal	5,088	9100-9102-0-0	Assessment Income	-		
5200-5127-0-0	Rubbish Removal	2,988	5160-5064-0-0	Accounting	70	9100-9103-0-0	Assessment Expense	-		
5200-5130-0-0	Vehicle Expense	2,182	5160-5066-0-0	Audit	13,300	9200-9201-1-0	Amortization - Loan Fees	4,584		
5200-5131-0-0	Transportation Service	-	5160-5067-0-0	Contract Labor-Serv Prov	69,947	9200-9202-0-0	Financing Fees	-		
5300-5140-0-0	Security & Monitoring	3,771	5160-5068-0-0	Contract Labor	2,157	9200-9203-1-0	Mortgage Interest Premium	-		
			5180-5079-0-0	Bad Debt - Resident	(903)	9200-9204-0-0	Mortgage Service Fee	-		
			5180-5079-1-0	Bad Debt - Resident - Recovery	-	9200-9205-0-0	Mortgage Insurance Prem	15,585		
			5180-5080-0-0	Bad Debt - Resident Prior Period	-	9200-9206-0-0	Participation Fee	-		
			5180-5081-0-0	Bad Debt - Medicaid Pending Denial	(431)	9200-9207-0-0	Letter of Credit Fee	-		
			5180-5081-1-0	Bad Debt - Medicaid Pending - Recovery	-	9200-9208-0-0	Bond & Draw Fee	-		
			5180-5082-0-0	Bad Debt - Medicaid Denial Prior Period	-	9200-9209-0-0	Remarketing and Trustee Fee	-		
			5180-5083-0-0	Bad Debt - Medicaid MCO	-	9200-9210-0-0	Interest Expense-Note	-		
			5190-5000-0-0	Other Admin Allocation	-	9200-9211-0-0	Interest Expense-LP	-		
						9200-9212-0-0	Debt Write-Off	-		
						9300-9301-0-0	Partnership Management Fee	35,000		
						9300-9302-0-0	Asset Management Fee	20,000		
						9300-9303-0-0	Incentive Management	43,000		
						9300-9303-1-0	Incentive Asset Mgmt Fee	-		
						9300-9304-0-0	Tax Credit Fees & Incentive Fee	1,190		
						9300-9305-0-0	Organizational Expense	-		
						9300-9306-0-0	Developer Fees	-		
						9300-9307-0-0	Closing Costs	-		
						9700-9702-0-0	Amortization Expense	876		
						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, Transfe	-		
		19,045		-		89,478				120,235

Balance Sheet

Other Current Assets Detail		Amt	Current Liabilities Detail		Amt
1102-9971-0-0	A/R-Employee Advance	-	2111-0040-0-0	Construction Account Payable	-
1102-9972-0-0	A/R-Gardant Mgmt Solutions	-	2112-0100-0-0	Accrued Asset Management Fee	20,000
1102-9973-0-0	A/R-Insurance Reimbursemen	-	2112-0101-0-0	Accrued Partnership Mgmt Fee	35,000
1102-9974-0-0	A/R-Subscription Receivable	-	2112-0102-0-0	Accrued Incentive Mgmt Fee	43,000
1102-9975-0-0	A/R-CIP	-	2112-0102-1-0	Accrued Incentive Asset Mgmt Fee	-
1102-9976-0-0	A/R-Other	-	2112-0105-0-0	Accrued Liabilities	9,570
1102-9978-0-0	A/R-TIF/Abatement	-	2112-0110-0-0	Accrued Insurance	-
1102-0006-0-0	Security Deposit-Equip & Util	-	2112-0115-0-0	Accrued Developer Fee	-
1105-0009-0-0	Transfer Account	-	2112-0130-0-0	Accrued MIP	-
1105-0012-0-0	Undeposited Funds	-	2112-0140-0-0	Accrued Vacation	-
			2112-0144-0-0	Payroll Union Dues	-
			2112-0146-0-0	Payroll Benefits	-
			2112-0150-0-0	Security Deposits	-
			2112-0154-0-0	Unclaimed Property	322
			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	4,341
			2112-0159-1-0	Medicaid Prepayments	-
			2112-0159-2-0	Prepaid Medicaid Clearing	-
			2112-0159-3-0	Prepaid Rent	-
		-			112,233
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	481
3300-3391-0-0	Property Tax Adjustments	-
3300-3392-0-0	Property Lease Income	-
3300-3393-0-0	Insurance Adjustments	-
3300-3395-0-0	Developer Fee Income	-
3300-3396-0-0	Home Office Rent Income	-
		481