

		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: 1000114

Facility Name: HERITAGE WOODS OF STERLING

Address: 2205 OAK GROVE AVE STERLING 61081

County: WHITESIDE

Telephone Number: (815) 625-7045 Fax # 815 625-7054

Federal Employer ID Number:

Date Current Owners were Certified: 03/16/2009

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

Facility Name **HERITAGE WOODS OF STERLING**

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

PARKVIEW PLACE OF STERLING, LP

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	76	Single Unit Apartment	76		27,816	1	
2		Double Unit Apartment				2	
3		Other				3	
4	76	TOTALS	76		27,816	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	20,934	6,745		27,679	5
6	Double Unit					6
7	Other					7
8	TOTALS	20,934	6,745		27,679	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 99.51%

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

194 Also, indicate the number of unpaid bed-hold days the SLF
had during this year. **14** (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

ACCUAL		MODIFIED	
		CASH*	CASH*
	X		

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? 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: HERITAGE WOODS OF STERLING

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	200,515	136,882	2,115	339,512		339,512	1
2	Housekeeping, Laundry and Maintenance	75,395	26,708	32,672	134,775		134,775	2
3	Heat and Other Utilities			109,110	109,110	(25,340)	83,770	3
4	Other (specify): See Page 3 Attachment			15,044	15,044		15,044	4
5	TOTAL General Services	275,910	163,590	158,941	598,441	(25,340)	573,101	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	386,426	8,729		395,155		395,155	6
7	Activities and Social Services	29,530	7,706		37,236		37,236	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	415,956	16,435		432,391		432,391	9
	C. General Administration							
10	Administrative and Clerical	104,410	23,653	224,204	352,267	(19,446)	332,821	10
11	Marketing Materials, Promotions and Advertising	32,588	8,520	27,315	68,423		68,423	11
12	Employee Benefits and Payroll Taxes			193,635	193,635		193,635	12
13	Insurance-Property, Liability and Malpractice			36,349	36,349		36,349	13
14	Other (specify): See Page 3 Attachment			40,900	40,900	(3,499)	37,401	14
15	TOTAL General Administration	136,998	32,173	522,403	691,574	(22,945)	668,629	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	828,864	212,198	681,344	1,722,406	(48,285)	1,674,121	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			338,310	338,310		338,310	17
18	Interest			183,526	183,526	(112)	183,414	18
19	Real Estate Taxes			51,980	51,980		51,980	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			6,484	6,484		6,484	21
22	Other (specify): See Page 3 Attachment			841,427	841,427		841,427	22
23	TOTAL Ownership			1,421,727	1,421,727	(112)	1,421,615	23
24	GRAND TOTAL (Sum of lines 16 and 23)	828,864	212,198	2,103,071	3,144,133	(48,397)	3,095,736	24

Facility Name: HERITAGE WOODS OF STERLING

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	19.65	2
3	Certified Nurse Assistants	13	10.45	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	8	9.08	7
8	Dishwashers			8
9	Maintenance Workers	Inc line 12	Inc line 1	9
10	Housekeepers	2	9.80	10
11	Laundry			11
12	Managers	4	19.52	12
13	Other Administrative	3	20.44	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)	31	\$	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

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	\$ 148,695	1
2			2
Total		\$ 148,695	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).

Facility Name: HERITAGE WOODS OF STERLING

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

VIII. OWNERSHIP COSTS

A. Purchase price of land 140,336 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	76			2009	\$ 7,604,546	\$ 276,529	28	\$ 276,529	\$ (0)	\$ 2,166,142	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Leasehold Improvements				832,257	54,248	15	55,484	1,236	416,802	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)				\$ 8,436,803	\$ 330,777		\$ 332,013	\$ 1,236	\$ 2,582,944	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	\$ 659,549	\$ 7,532	\$ 131,910	124,377	5	\$ 638,780	18
19	Vehicles				\$		-	19
20	TOTAL (lines 18 and 19)	\$ 659,549	\$ 7,532	\$ 131,910	124,377		\$ 638,780	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 STERLING

Report Period Beginning: 01/01/2016 Ending: 2/31/2016

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	05/01/14	\$ 4,750,000	\$ 4,579,843	05/01/49	.0398	\$ 183,526	1
2						-			.0000		2
3						-			.0000		3
4					/ /	-		/ /	.0000		
5						-			.0000		
	Working Capital										
6					/ /	-			.0000		4
7	TOTAL Facility Related					\$ 4,750,000	\$ 4,579,843			\$ 183,526	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 4,750,000	\$ 4,579,843			\$ 183,526	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: HERITAGE WOODS OF STERLING

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	\$ 958,729	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance (22,399))	805,137		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	19,624		6
7	Other Prepaid Expenses	1,993		7
8	Accounts Receivable (owners or related parties)	6,748		8
9	Other(specify): See Page 7 Attachment	327		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,792,560	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	140,336		13
14	Buildings, at Historical Cost	7,604,546		14
15	Leasehold Improvements, at Historical Cost	832,257		15
16	Equipment, at Historical Cost	659,549		16
17	Accumulated Depreciation (book methods)	(3,221,724)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	38,038		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(30,432)		20
21	Restricted Funds	362,037		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 6,384,607	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,177,167	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 29,376	\$	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	63,334		31
32	Accrued Interest Payable	15,190		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	See Page 7 Attachment	903,887		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 1,011,788	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	4,432,163		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)	\$ 4,432,163	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 5,443,951	\$	45
46	TOTAL EQUITY	\$ 2,733,216	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 8,177,167	\$	47

*(See instructions.)

Facility Name: HERITAGE WOODS OF STERLING

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	\$ 2,866,832	1
2	Discounts and Allowances	(11,668)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 2,855,164	3
	B. Other Operating Revenue		
4	Special Services	108,600	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	6,492	8
9	Non-Resident Meals	5,072	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 120,164	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	112	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 112	14
	D. Other Revenue (specify):		
15	See Page 8 Attachment	2,299	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 2,299	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 2,977,739	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	598,441	19
20	Health Care/ Personal Care	432,391	20
21	General Administration	691,574	21
	B. Capital Expense		
22	Ownership	1,421,727	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)	\$ 3,144,133	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (166,394)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (166,394)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 1,364,619	32
33	Private Pay - Net Inpatient Revenue	1,490,545	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 2,855,164	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	13,190	9100-9101-0-0	Interest & Dividend Income	-
5200-5124-0-0	Exterminating	1,093			5160-5063-0-0	Legal	8,122	9100-9102-0-0	Assessment Income	-
5200-5127-0-0	Rubbish Removal	1,944			5160-5064-0-0	Accounting	-	9100-9103-0-0	Assessment Expense	-
5200-5130-0-0	Vehicle Expense	5,295			5160-5066-0-0	Audit	14,810	9200-9201-1-0	Amortization - Loan Fees	4,572
5200-5131-0-0	Transportation Service	-			5160-5067-0-0	Contract Labor-Serv Prov	-	9200-9202-0-0	Financing Fees	-
5300-5140-0-0	Security & Monitoring	6,713			5160-5068-0-0	Contract Labor	1,279	9200-9203-1-0	Mortgage Interest Premium	-
					5180-5079-0-0	Bad Debt - Resident	(4,086)	9200-9204-0-0	Mortgage Service Fee	-
					5180-5079-1-0	Bad Debt - Resident - Recovery	(1,000)	9200-9205-0-0	Mortgage Insurance Prem	20,749
					5180-5080-0-0	Bad Debt - Resident Prior Period	-	9200-9206-0-0	Participation Fee	-
					5180-5081-0-0	Bad Debt - Medicaid Pending Denial	4,027	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	4,559	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	15,000
								9300-9302-0-0	Asset Management Fee	20,000
								9300-9303-0-0	Incentive Management	731,749
								9300-9303-1-0	Incentive Asset Mgmt Fee	43,003
								9300-9304-0-0	Tax Credit Fees & Incentive Fee	2,550
								9300-9305-0-0	Organizational Expense	-
								9300-9306-0-0	Developer Fees	-
								9300-9307-0-0	Closing Costs	-
								9700-9702-0-0	Amortization Expense	3,804
								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	-
		15,044		-			40,900			841,427

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	15,000	
1102-9974-0-0	A/R-Subscription Receivable	-		2112-0102-0-0	Accrued Incentive Mgmt Fee	731,749	
1102-9975-0-0	A/R-CIP	-		2112-0102-1-0	Accrued Incentive Asset Mgmt Fee	43,003	
1102-9976-0-0	A/R-Other	-		2112-0105-0-0	Accrued Liabilities	26,358	
1102-9978-0-0	A/R-TIF/Abatement	-		2112-0110-0-0	Accrued Insurance	-	
1102-0006-0-0	Security Deposit-Equip & Util	327		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	325	
				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	67,452	
				2112-0159-1-0	Medicaid Prepayments	-	
				2112-0159-2-0	Prepaid Medicaid Clearing	-	
				2112-0159-3-0	Prepaid Rent	-	
			327				903,887
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	2,299
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	-
		2,299