

		FOR BHF USE			

LL2

Supportive Living Facility

**2013
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2013)**

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.

<p>I. Facility ID Number: <u>1000083</u></p> <p>Facility Name: <u>Supportive Lvg of Washington</u></p> <p>Address: <u>1150 New Castle Road</u> <u>Washington</u> <u>61571</u> <small>Number City Zip Code</small></p> <p>County: <u>Tazewell</u></p> <p>Telephone Number: (<u>309</u>) <u>444-3641</u> Fax # <u>(309) 444-8763</u></p> <p>Federal Employer ID Number: _____</p> <p>Date Current Owners were Certified: <u>09/24/2007</u></p> <p>Type of Ownership:</p> <table style="width:100%"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input checked="" type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input checked="" type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Susan McGhee</u> Telephone Number: (<u>314</u>) <u>587-7903</u> Email Address: _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" 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 _____		<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/2013</u> to <u>12/31/2013</u> 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.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table style="width:100%"> <tr> <td style="width:20%;">Officer or Administrator of Provider</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td></td> <td>(Type or Print Name) <u>Susan McGhee</u></td> <td></td> </tr> <tr> <td></td> <td>(Title) <u>Chief Financial Officer</u></td> <td></td> </tr> <tr> <td>Paid Preparer</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td></td> <td>(Print Name and Title) <u>Steve Howell</u> <u>Reimbursement Director</u></td> <td></td> </tr> <tr> <td></td> <td>(Firm Name & Address) <u>CliftonLarsonAllen LLP</u> <u>600 Washington Avenue, Suite 1800, St. Louis, MO 63101</u></td> <td></td> </tr> <tr> <td></td> <td>(Telephone) <u>314</u>) <u>925-4497</u> Fax <u>314 925-4350</u></td> <td></td> </tr> </table> <p align="right">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</p>	Officer or Administrator of Provider	(Signed) _____	(Date) _____		(Type or Print Name) <u>Susan McGhee</u>			(Title) <u>Chief Financial Officer</u>		Paid Preparer	(Signed) _____	(Date) _____		(Print Name and Title) <u>Steve Howell</u> <u>Reimbursement Director</u>			(Firm Name & Address) <u>CliftonLarsonAllen LLP</u> <u>600 Washington Avenue, Suite 1800, St. Louis, MO 63101</u>			(Telephone) <u>314</u>) <u>925-4497</u> Fax <u>314 925-4350</u>	
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Facility Name Supportive Lvg of Washington

Report Period Beginning: 01/01/2013 Ending: 12/31/2013

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days

Date of change in certified units 11/24/2008

	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	52	Single Unit Apartment	52	18,980	1
2	8	Double Unit Apartment	8	2,920	2
3		Other		2,920	3
4	60	TOTALS	60	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	8,987	10,510		19,497	5
6	Double Unit	594	515		1,109	6
7	Other	594	514		1,108	7
8	TOTALS	10,175	11,539		21,714	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 87.49%

D. Indicate the number of paid bed-hold days the SLF had during this year 140 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 254 (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)

None

H. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31 Fiscal Year: 12/31

* 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. _____

Facility Name: Supportive Lvg of Washington

Report Period Beginning:

01/01/2013

Ending: 12/31/2013

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	95,672	120,176	2,017	217,865	(1,997)	215,868	1
2	Housekeeping, Laundry and Maintenance	55,062	19,419	79,293	153,774		153,774	2
3	Heat and Other Utilities			72,948	72,948	(3,573)	69,375	3
4	Other (specify):			6,208	6,208		6,208	4
5	TOTAL General Services	150,734	139,595	160,466	450,795	(5,570)	445,225	5
B. Health Care and Programs								
6	Health Care/ Personal Care	262,901	1,451	247	264,599		264,599	6
7	Activities and Social Services	20,371	2,703	1,486	24,560		24,560	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	283,272	4,154	1,733	289,159		289,159	9
C. General Administration								
10	Administrative and Clerical	77,631	5,581	86,711	169,923	(6,618)	163,305	10
11	Marketing Materials, Promotions and Advertising			4,123	4,123		4,123	11
12	Employee Benefits and Payroll Taxes			113,391	113,391		113,391	12
13	Insurance-Property, Liability and Malpractice			36,628	36,628		36,628	13
14	Other (specify):			981,104	981,104		981,104	14
15	TOTAL General Administration	77,631	5,581	1,221,957	1,305,169	(6,618)	1,298,551	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	511,637	149,330	1,384,156	2,045,123	(12,188)	2,032,935	16
Capital Expenses								
D. Ownership								
17	Depreciation			286,233	286,233		286,233	17
18	Interest			326,486	326,486		326,486	18
19	Real Estate Taxes			36,138	36,138		36,138	19
20	Rent -- Facility and Grounds			2,953	2,953		2,953	20
21	Rent -- Equipment							21
22	Other (specify):							22
23	TOTAL Ownership			651,810	651,810		651,810	23
24	GRAND TOTAL (Sum of lines 16 and 23)	511,637	149,330	2,035,966	2,696,933	(12,188)	2,684,745	24

Facility Name: Supportive Lvg of Washington

Report Period Beginning 01/01/2013

Ending:

12/31/2013

V. STAFFING AND SALARY COSTS (Please report each line separately.)

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses		\$	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	8.94	10.10	3
4	Activity Director & Assistants	0.78	11.53	4
5	Social Service Workers			5
6	Head Cook	1.03	14.63	6
7	Cook Helpers/Assistants	3.30	8.52	7
8	Dishwashers			8
9	Maintenance Workers	0.53	11.96	9
10	Housekeepers	2.29	8.44	10
11	Laundry			11
12	Managers	1.05	19.20	12
13	Other Administrative	0.96	15.22	13
14	Clerical			14
15	Marketing			15
16	Other	0.18	10.64	16
17	Total (lines 1 thru 16)	19	\$	17

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	N/A			\$	1
2					2
3					3
4					4
5					5
Total				\$	6

VI. (B) Management fees paid to unrelated parties

	Amount of Fee	
1	N/A	\$ 1
2		2
Total		\$ 3

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
Christian Homes, Inc.		Lincoln	

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5

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: Supportive Lvg of Washington

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

VIII. OWNERSHIP COSTS

A. Purchase price of land 80,000 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	60		2007-2009	2006	\$ 7,776,040	\$ 259,294	5-30	\$ 259,294	\$	\$ 1,620,320	1
2			2010		1,551	310	5	310		883	2
3			2011		55,737	4,135	Various	4,135		8,643	3
4			2012		2,931 #	586	5	586		803	4
5			2013		18,509	728	5-20	728		728	5
Improvement Type											
6		Landscaping		2006	31,548	2,103	15	2,103		14,197	6
7		Staking		2006	19,660	1,311	15	1,311		8,847	7
8		Paving and Surfacing		2006	47,898	3,193	15	3,193		21,554	8
9		Dump Fees		2006	11,514	768	15	768		5,181	9
10		Signage		2011	6,208	621	10	621		1,293	10
11		Patio		2011	5,706	380	15	380		888	11
12		Landscaping		2011	6,968	465	15	465		968	12
13		Mulch		2012	1,660	553	3	553		852	13
14		Ramp		2011	2,640	176	12	176		293	14
15		Parking		2013	2,280	475	2	475		475	15
16		Reconciling Item			1	(28)		(28)		1	16
17		TOTAL (lines 1 thru 16)			\$ 7,990,851	\$ 275,070		\$ 275,070	\$	\$ 1,685,926	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	\$ 280,735	\$ 11,163	\$ 11,163	\$	7	\$ 205,574	18
19	Vehicles	6,000				3	6,000	19
20	TOTAL (lines 18 and 19)	\$ 286,735	\$ 11,163	\$ 11,163	\$		\$ 211,574	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: Supportive Lvg of Washington

Report Period Beginning: 01/01/2013

Ending: 2/31/2013

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: N/A

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	Christian Homes	X		Startup Construction	12/31/06	\$ 1,842,199	\$	12/31/30	7.5000	\$	1
2	US Bank		X	Construction	10/31/06	4,614,126		12/1/23	6.7100	249,484	2
3	HUD- MORTGAGE		X	Refinance - Construction	9/1/13	5,840,000	5,819,632	10/1/48	3.7300	65,860	3
4	HUD- NOTE PAY	X		Refinance - Startup Construction	9/1/13	912,500	912,500	10/1/48	0.0000		4
4a			X	Deferred Tax Cred Fees & Org Costs		93,218				11,142	
	Working Capital										
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 13,302,043	\$ 6,732,132			\$ 326,486	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 13,302,043	\$ 6,732,132			\$ 326,486	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: Supportive Lvg of Washington

Report Period Beginning: 01/01/2013

Ending:

12/31/2013

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2013

(last day of reporting year)

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 732,035	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	287,877		3
4	Supply Inventory (priced at)	7,104		4
5	Short-Term Investments			5
6	Prepaid Insurance	42,035		6
7	Other Prepaid Expenses	3,559		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,072,610	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	89,000		13
14	Buildings, at Historical Cost	7,854,768		14
15	Leasehold Improvements, at Historical Cost	136,083		15
16	Equipment, at Historical Cost	286,735		16
17	Accumulated Depreciation (book methods)	(1,897,500)		17
18	Deferred Charges	84,703		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	483,528		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 7,037,317	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,109,927	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 62,472	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	7,902		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	35,392		30
31	Accrued Taxes Payable	60,000		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Current Position of LTD	76,325		35
36	Accrued Liabilities	4,875		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 246,966	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	912,500		38
39	Mortgage Payable	5,743,308		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)	\$ 6,655,808	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 6,902,774	\$	45
46	TOTAL EQUITY	\$ 1,207,153	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 8,109,927	\$	47

*(See instructions.)

Facility Name: Supportive Lvg of Washington

Report Period Beginning: 01/01/2013

Ending:

12/31/2013

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

		1	
Revenue		Amount	
A. SLF Resident Care			
1	Gross SLF Resident Revenue	\$ 2,034,325	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 2,034,325	3
B. Other Operating Revenue			
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care		8
9	Non-Resident Meals	1,966	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 1,966	11
C. Non-Operating Revenue			
12	Contributions	349,733	12
13	Interest and Other Investment Income	21,730	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 371,463	14
D. Other Revenue (specify):			
15	Rental/Misc	66,544	15
16	Cable TV	3,072	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 69,616	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 2,477,370	18

		2	
Expenses		Amount	
A. Operating Expenses			
19	General Services	450,795	19
20	Health Care/ Personal Care	289,159	20
21	General Administration	1,305,169	21
B. Capital Expense			
22	Ownership	651,810	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)	\$ 2,696,933	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (219,563)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (219,563)	31

Line 1	Dietary and Food Purchases	(1,966) offset meal revenue
Line 1	Dietary and Food Purchases	(31) Offset Vending Machine Income
Line 3	Heat and Utilities	(3,072) offset cable TV revenue, to the extent of expense
Line 3	Heat and Utilities	(501) Offset Space Rental
Line 10	Administrative and Clerical	(6,618) nonallowable bank charges
		<u>(12,188)</u>

<u>Related Party</u>	<u>Nature of Services</u>	<u>Cost on Books</u>
Christian Homes, Inc.	Management Services	62,808

Line 14	Prepayment Penalty	810,000	No Offset Necessary
	Loss on Refinancing	<u>171,104</u>	No Offset Necessary
		981,104	

Line 16	Space Rental	(501) Offset to Line 3
	Vending Revenue	(31) Offset to Line 1
	Miscellaneous Revenue	<u>6,002</u>
		<u>5,470</u>

