

		FOR BHF USE			

LL2

Supportive Living Facility

2018

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2017)

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: 1000057

Facility Name: Jackson Park SLF

Address: 1448 East 75th St Chicago 60649

County: Cook

Telephone Number: (773) 667-6500 Fax # 7730 667-1875

Federal Employer ID Number:

Date Current Owners were Certified: 2/9/2006

Type of Ownership:

VOLUNTARY, NON-PROFIT
Charitable Corp.
Trust
IRS Exemption Code

X PROPRIETARY
Individual
Partnership
Corporation
"Sub-S" Corp.
X Limited Liability Co.
Trust
Other

GOVERNMENTAL
State
County
Other

In the event there are further questions about this report, please contact:
Name: Steven N. Lavenda Telephone Number: (847) 282 - 6300
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 1/1/2018 to 12/31/2018 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)
(Title)

Paid Preparer

(Signed)
(Date)
(Print Name and Title) Steven N. Lavenda, CPA Partner
(Firm Name & Address) Marcum LLP Nine Parkway North, Suite 200 Deerfield, IL 60015
(Telephone) (847) 282-6300 Fax (847) 282-6301

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

III. STATISTICAL DATA

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

Date of change in certified units N/A

	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	123	Single Unit Apartment	123	44,895	1
2	13	Double Unit Apartment	13	4,745	2
3		Other			3
4	136	TOTALS	136	49,640	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	46,641	59		46,700	5
6	Double Unit					6
7	Other					7
8	TOTALS	46,641	59		46,700	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 94.08%

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

None Also, indicate the number of unpaid bed-hold days the SLF had during this year. None (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: 12/31/18 Fiscal Year: 12/31/18

* 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? N/A
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? N/A
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? N/A
If no, explain.

STATE OF ILLINOIS

Page 3

Facility Name: Jackson Park SLF

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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	216,298	286,999	3,533	506,830		506,830	1
2	Housekeeping, Laundry and Maintenance	144,309	52,969	166,099	363,377	39,950	403,327	2
3	Heat and Other Utilities			173,812	173,812	2,436	176,248	3
4	Other (specify):							4
5	TOTAL General Services	360,607	339,968	343,444	1,044,019	42,386	1,086,405	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	384,283	7,551		391,834	6,948	398,782	6
7	Activities and Social Services	50,379	5,306	4,333	60,018		60,018	7
8	Other (specify):					780	780	8
9	TOTAL Health Care and Programs	434,662	12,857	4,333	451,852	7,728	459,580	9
	C. General Administration							
10	Administrative and Clerical	258,617	6,558	308,585	573,760	(126,192)	447,568	10
11	Marketing Materials, Promotions and Advertising	52,798		11,132	63,930	1,349	65,279	11
12	Employee Benefits and Payroll Taxes			192,871	192,871		192,871	12
13	Insurance-Property, Liability and Malpractice			62,707	62,707	2,122	64,829	13
14	Other (specify):					10,390	10,390	14
15	TOTAL General Administration	311,415	6,558	575,295	893,268	(112,331)	780,937	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,106,684	359,383	923,072	2,389,139	(62,217)	2,326,922	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			430,484	430,484	134,622	565,106	17
18	Interest					746,523	746,523	18
19	Real Estate Taxes			162,174	162,174		162,174	19
20	Rent -- Facility and Grounds			1,780,968	1,780,968	(1,755,626)	25,342	20
21	Rent -- Equipment			525	525		525	21
22	Other (specify):							22
23	TOTAL Ownership			2,374,151	2,374,151	(874,481)	1,499,670	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,106,684	359,383	3,297,223	4,763,290	(936,698)	3,826,592	24

STATE OF ILLINOIS		Page 3A
Jackson Park SLF		
Report Period Beginning:	1/1/2018	
Ending:	12/31/2018	
NON-ALLOWABLE EXPENSES		Sch. V Line
	Amount	Reference
1 Non-Straight Line Depreciation	\$ (1,270,476)	17 1
2 Interest Income	(4,464)	18 2
3 Bank Charges	(9,535)	10 3
4 Cable TV	(10,636)	02 4
5 Use Tax	(316)	10 5
6 Meals & Entertainment	(449)	10 6
7 Capitalized R & M	(29,445)	02 7
8 Miscellaneous Income	(565)	02 8
9		9
10 MANAGEMENT OFFICE ALLOCATION		10
11 Housekeeping/Maint/Laundry	18,808	2 11
12 Utilities	2,436	3 12
13 Health Care/Personal Care	6,948	6 13
14 Health Care Emp Ben/Payroll Taxes	780	8 14
15 Administrative and General	138,216	10 15
16 Advertising and Marketing	1,349	11 16
17 Insurance	2,122	13 17
18 Admin Emp Benefits & Payroll Taxes	10,390	14 18
19 Building Rental	9,752	20 19
20 Management Office Allocation	(254,108)	10 20
21		21
22 BUILDING COMPANY		22
23 Interest Income	(265)	18 23
24 Rent	(1,765,378)	20 24
25 Interest Expense	751,252	18 25
26 Depreciation and Amortization	1,405,098	17 26
27 Asset Management Fee	61,788	02 27
28		28
29		29
30		30
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95		95
96		96
97		97
98		98
99		99
100		100
101 Total	(936,698)	101

Facility Name: Jackson Park SLF

Report Period Beginning 1/1/2018 Ending: 12/31/2018

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.76	\$ 36.72	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	11.75	10.23	3
4	Activity Director & Assistants	1.68	14.41	4
5	Social Service Workers			5
6	Head Cook	0.97	16.06	6
7	Cook Helpers/Assistants	7.72	11.45	7
8	Dishwashers			8
9	Maintenance Workers	1.11	9.64	9
10	Housekeepers	5.16	11.38	10
11	Laundry			11
12	Managers			12
13	Other Administrative	1.81	25.20	13
14	Clerical	4.51	17.44	14
15	Marketing	0.99	25.77	15
16	Other			16
17	Total (lines 1 thru 16)	37.46	\$ 14.20	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
Rockford SLF	Rockford, IL
Coles SLF	Chicago, IL
Robbins SLF	Chicago, IL

OTHER RELATED BUSINESS ENTITIES

Name 3	City 4	Type of Business 5
Jackson Park SLF Realty	Chicago, IL	Building Co
Grand Lifestyles	Skokie, IL	Management Co
Grand at Twin Lakes	Palatine, IL	Ind. Living

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: N/A If yes, what is the value of those services? \$ N/A

(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).

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

Facility Name: Jackson Park SLF

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

VIII. OWNERSHIP COSTS

A. Purchase price of land 1,027,500 Year land was acquired 2016

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	136		2016	2005	\$ 8,220,000	\$ 1,405,098	35	\$ 234,857	\$ (1,170,241)	\$ 704,571	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Total From Supplemental Page 5's				412,758	430,484		20,638	(409,846)	21,557	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)				\$ 8,632,758	\$ 1,835,582		\$ 255,495	\$ (1,580,087)	\$ 726,128	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	\$ 3,097,381	\$	\$ 309,611	309,611		\$ 926,238	18
19	Vehicles						-	19
20	TOTAL (lines 18 and 19)	\$ 3,097,381	\$	\$ 309,611	309,611		\$ 926,238	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

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Repaired Roof	2017	3,225		20	161	161	323	1
2	Repaired Roof	2017	3,225		20	161	161	323	2
3	Installed Scald Protectors	2017	2,557		20	128	128	256	3
4	Installed New Camera System	2017	5,205		20	260	260	521	4
5	Painted Exterior	2017	4,165		20	208	208	417	5
6	1St-5Th Floor-Interior/Exterior Tiling/Paint/Lighting	2018	364,937		20	18,247	18,247	18,247	6
7	Furnish & Install New Clip Board And Repair - Elevator	2018	3,650		20	183	183	183	7
8	Replace New Boiler	2018	17,990		20	900	900	900	8
9	Change Compressor And Freon	2018	2,600		20	130	130	130	9
10	Installed Security Camera System	2018	5,205		20	260	260	260	10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 412,758	\$		\$ 20,638	\$ 20,638	\$ 21,557	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name: Jackson Park SLF

Report Period Beginning: 1/1/2018

Ending: 2/31/2018

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 Year Constructed	2 Number of Units	3 Date of Lease	4 Rental Amount	5 Total Yrs. of Lease	6 Total Years Renewal Option*	
3	Original Building			/ /	\$			3
4	Additions			/ /				4
5				/ /				5
6	Allocated from Grand Lifestyle			/ /	25,342			6
7	TOTAL				\$ 25,342			7

8. Is movable equipment rental included in building rental?

☐ YES ☒ NO

9. Rental amount for movable equipment \$ 525

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	MB Financial		X	Mortgage	/ /	\$	19,541,342	/ /		\$ 750,987 #	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	19,541,342			\$ 750,987	7
	B. Non-Facility Related										
8	Interest Income		X		/ /			/ /		-4,464	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$	19,541,342			\$ 746,523	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: Jackson Park SLF

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2018

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 399,574	\$ 1,776,851	1
2	Cash-Patient Deposits	7,578	7,578	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,536,219	1,536,219	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	157,406	1,637	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached</u>	1,300	667,298	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,102,077	\$ 3,989,583	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,027,500	13
14	Buildings, at Historical Cost		8,308,897	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	430,484	3,424,387	16
17	Accumulated Depreciation (book methods)	(430,484)	(5,049,425)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Attached</u>	207,864	8,427,864	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 207,864	\$ 16,139,223	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,309,941	\$ 20,128,806	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 59,169	\$ 74,655	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	68,834	68,834	30
31	Accrued Taxes Payable	149,059	149,059	31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36	<u>See Attached</u>	430,411	711,730	36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 707,473	\$ 1,004,278	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable		19,541,342	39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42				42
43	<u>See Attached</u>	430,325	430,325	43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 430,325	\$ 19,971,667	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 1,137,798	\$ 20,975,945	45
46	TOTAL EQUITY	\$ 1,172,143	\$ (847,139)	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 2,309,941	\$ 20,128,806	47

*(See instructions.)

Facility Name: Jackson Park SLF

Report Period Beginning: 1/1/2018

Ending:

12/31/2018

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	\$ 5,077,123	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 5,077,123	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		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	4,464	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 4,464	14
	D. Other Revenue (specify):		
15		565	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 565	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 5,082,152	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	1,044,019	19
20	Health Care/ Personal Care	451,852	20
21	General Administration	893,268	21
	B. Capital Expense		
22	Ownership	2,374,151	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)	\$ 4,763,290	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 318,862	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 318,862	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 3,917,933	32
33	Private Pay - Net Inpatient Revenue	1,159,190	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 5,077,123	37