

		FOR BHF USE			

LL2

Supportive Living Facility

2019

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2019)

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: 1000088

Facility Name: Courtyard Estates of Canton

Address: 160 East Walnut Canton 61520

County: Fulton

Telephone Number: (309) 647-6400 Fax # (309) 647-1419

Federal Employer ID Number:

Date Current Owners were Certified: 12/7/2007

Type of Ownership:

VOLUNTARY, NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

X PROPRIETARY

Individual

Partnership

Corporation

X "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: Mike Kocher Telephone Number(309)691-8113

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 1/1/2019 to 12/31/2019 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) Mark B. Petersen

(Title) Chief Executive Officer

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

STATE OF ILLINOIS

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Facility Name: Courtyard Estates of Canton

Report Period Beginning:

1/1/2019

Ending:

12/31/2019

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	91,775	99,981		191,756	(1,025)	190,731	1
2	Housekeeping, Laundry and Maintenance	101,991	16,974	32,115	151,080		151,080	2
3	Heat and Other Utilities			78,767	78,767		78,767	3
4	Other (specify):							4
5	TOTAL General Services	193,766	116,955	110,882	421,603	(1,025)	420,578	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	199,563	627		200,190		200,190	6
7	Activities and Social Services	25,810	658	1,179	27,647	(537)	27,110	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	225,373	1,285	1,179	227,837	(537)	227,300	9
	C. General Administration							
10	Administrative and Clerical	94,508	1,163	91,721	187,392	(77,563)	109,829	10
11	Marketing Materials, Promotions and Advertising	39,033	1,545		40,578	(40,578)		11
12	Employee Benefits and Payroll Taxes			87,398	87,398		87,398	12
13	Insurance-Property, Liability and Malpractice			21,799	21,799		21,799	13
14	Other (specify): Non-Medicaid Expenses			36,386	36,386	(36,386)		14
15	TOTAL General Administration	133,541	2,708	237,304	373,553	(154,527)	219,026	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	552,680	120,948	349,365	1,022,993	(156,089)	866,904	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			174,905	174,905	248	175,153	17
18	Interest			342,030	342,030	(1,261)	340,769	18
19	Real Estate Taxes			119,028	119,028		119,028	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			4,635	4,635		4,635	21
22	Other (specify): Amortization			15,443	15,443		15,443	22
23	TOTAL Ownership			656,041	656,041	(1,013)	655,028	23
24	GRAND TOTAL (Sum of lines 16 and 23)	552,680	120,948	1,005,406	1,679,034	(157,102)	1,521,932	24

Facility Name: Courtyard Estates of Canton

Report Period Beginning 1/1/2019 Ending: 12/31/2019

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 23.76	1
2	Licensed Practical Nurses	1	19.24	2
3	Certified Nurse Assistants	4	13.24	3
4	Activity Director & Assistants	1	12.15	4
5	Social Service Workers			5
6	Head Cook	1	13.63	6
7	Cook Helpers/Assistants	3	10.16	7
8	Dishwashers			8
9	Maintenance Workers	1	15.02	9
10	Housekeepers	4	10.38	10
11	Laundry			11
12	Managers	1	33.10	12
13	Other Administrative			13
14	Clerical	1	12.29	14
15	Marketing	1	18.77	15
16	Other			16
17	Total (lines 1 thru 16)	19	\$	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
See Attached Schedule 4A	

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: Petersen Health Care Management, LLC If yes, what is the value of those services? \$ 77,500

(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				\$	1
2					2
3					3
4					4
5					5
Total				\$	6

VI. (B) Management fees paid to unrelated parties

Amount of Fee

1		\$	1
2			2
Total		\$	3

Facility Name: Courtyard Estates of Canton

Report Period Beginning:

1/1/2019

Ending:

12/31/2019

VIII. OWNERSHIP COSTS

A. Purchase price of land 53,950 Year land was acquired 2005

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	51		1	2007	\$ 6,650,432	\$ 170,197	39	\$ 170,524	\$ 327	\$ 2,131,549	1	
2			4	2009	4,409	176	25	176		1,848	2	
3											3	
4											4	
5											5	
	Improvement Type											
6	Piping Repair			2009	4,428		7			4,428	6	
7	Piping Repair			1	2011	2,766	7			2,766	7	
8	Compressor Repair			4	2012	3,723	266	7	265	(1)	3,723	8
9	HVAC Repair				2013	3,985	569	7	569		3,701	9
10	Water Heater Repair				2014	2,532	362	7	362		1,870	10
11	Restoration of Water Damage				2019	39,545	1,977	15	1,318	(659)	1,318	11
12	Sprinkler Repair				2019	9,390	782	7	671	(111)	671	12
13	Compressor Repair				2019	3,550	211	7	254	43	254	13
14	Furnace and Air Conditioner Replacement				2019	25,800	287	15	860	573	860	14
15												15
16												16
17	TOTAL (lines 1 thru 16)				\$ 6,750,560	\$ 174,827		\$ 174,999	\$ 172	\$ 2,152,988	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	\$ 268,161	\$ 78	\$ 154	76	7 yrs.	\$ 266,156	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 268,161	\$ 78	\$ 154	76		\$ 266,156	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: Courtyard Estates of Canton

Report Period Beginning: 1/1/2019 Ending: 2/31/2019

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 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				/ /				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	Country Bank		X	Facility	5/5/13	\$ 4,680,000	\$ 3,974,554	5/4/37	0.0600	\$ 310,689	1
2	Colson Services		X	Facility	2/1/10	1,172,000	715,349	2/1/30	0.0420	31,341	2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 5,852,000	\$ 4,689,903			\$ 342,030	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 5,852,000	\$ 4,689,903			\$ 342,030	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: Courtyard Estates of Canton

Report Period Beginning: 1/1/2019

Ending: 12/31/2019

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2019

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 500	\$ 500	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 11,104)	115,910	115,910	3
4	Supply Inventory (priced Cost)	2,432	2,432	4
5	Short-Term Investments			5
6	Prepaid Insurance	12,908	12,908	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Security Deposit	4,034	4,034	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 135,784	\$ 135,784	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	53,950	53,950	13
14	Buildings, at Historical Cost	6,654,841	6,654,841	14
15	Leasehold Improvements, at Historical Cost	95,719	95,719	15
16	Equipment, at Historical Cost	268,161	268,161	16
17	Accumulated Depreciation (book methods)	(2,348,872)	(2,419,144)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	79,398	79,398	19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(51,062)	(51,062)	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 4,752,135	\$ 4,681,863	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,887,919	\$ 4,817,647	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 95,820	\$ 95,820	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	27,351	27,351	30
31	Accrued Taxes Payable	122,702	122,702	31
32	Accrued Interest Payable	44,628	44,628	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Payroll Withholdings	6,310	6,310	35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 296,811	\$ 296,811	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	4,689,903	4,689,903	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)	\$ 4,689,903	\$ 4,689,903	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 4,986,714	\$ 4,986,714	45
46	TOTAL EQUITY	\$ (98,795)	\$ (169,067)	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 4,887,919	\$ 4,817,647	47

*(See instructions.)

Facility Name: Courtyard Estates of Canton

Report Period Beginning: 1/1/2019

Ending:

12/31/2019

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	\$ 1,574,278	1
2	Discounts and Allowances	(45,800)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,528,478	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	1,025	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 1,025	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	1,261	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 1,261	14
	D. Other Revenue (specify):		
15	Transportation Revenue	537	15
16	Miscellaneous and Cable TV Income	52,758	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 53,295	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,584,059	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	421,603	19
20	Health Care/ Personal Care	227,837	20
21	General Administration	373,553	21
	B. Capital Expense		
22	Ownership	656,041	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)	\$ 1,679,034	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (94,975)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (94,975)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 456,838	32
33	Private Pay - Net Inpatient Revenue	1,071,640	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 1,528,478	37

	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustmen	Adjusted Total
1. Dietary	91,775	10,029	0	101,804	0	101,804	0	101,804
2. Food Pt	0	89,952	0	89,952	0	89,952	-1,025	88,927
3. Housek	86,371	11,941	0	98,312	0	98,312	-5,100	93,212
4. Laundry	0	584	0	584	0	584	0	584
5. Heat an	0	0	78,767	78,767	0	78,767	0	78,767
6. Mainte	15,620	4,449	32,115	52,184	0	52,184	-31,170	21,014
7. Other (s	0	0	0	0	0	0	0	0
8. Total G	193,766	116,955	110,882	421,603	0	421,603	-37,295	384,308
9. Medical	0	0	0	0	0	0	0	0
10. Nursin	199,563	627	0	200,190	0	200,190	-7,245	192,945
10a. Thera	0	0	0	0	0	0	0	0
11. Activi	25,810	658	1,179	27,647	0	27,647	-537	27,110
12. Social	0	0	0	0	0	0	0	0
13. Nurse	0	0	0	0	0	0	0	0
14. Progra	0	0	0	0	0	0	0	0
15. Other (	0	0	0	0	0	0	0	0
16. Total I	225,373	1,285	1,179	227,837	0	227,837	-7,782	220,055
17. Admin	94,508	0	77,500	172,008	0	172,008	-77,500	94,508
18. Direct	0	0	0	0	0	0	0	0
19. Profes	0	0	1,234	1,234	0	1,234	0	1,234
20. Fees, S	0	0	1,847	1,847	0	1,847	0	1,847
21. Clerica	0	1,163	8,206	9,369	0	9,369	-63	9,306
22. Emplo	0	0	87,398	87,398	0	87,398	0	87,398
23. Inservi	0	0	0	0	0	0	0	0
24. Travel	0	0	0	0	0	0	0	0
25. Other .	0	0	2,934	2,934	0	2,934	0	2,934
26. Insurai	0	0	21,799	21,799	0	21,799	0	21,799
27. Other (	39,033	1,545	36,386	76,964	0	76,964	-76,964	0
28. Total C	133,541	2,708	237,304	373,553	0	373,553	-154,527	219,026
29. Total C	552,680	120,948	349,365	1,022,993	0	1,022,993	-199,604	823,389
30. Deprec	0	0	174,905	174,905	0	174,905	248	175,153
31. Amort	0	0	15,443	15,443	0	15,443	0	15,443
32. Interes	0	0	342,030	342,030	0	342,030	-1,261	340,769
33. Real E	0	0	119,028	119,028	0	119,028	0	119,028
34. Rent -	0	0	0	0	0	0	0	0
35. Rent -	0	0	4,635	4,635	0	4,635	0	4,635
36. Other (	0	0	0	0	0	0	0	0
37. Total C	0	0	656,041	656,041	0	656,041	-1,013	655,028
38. Medic:	0	0	0	0	0	0	0	0
39. Ancill:	0	0	0	0	0	0	0	0
40. Barber	0	0	0	0	0	0	0	0
41. Coffee	0	0	0	0	0	0	0	0
42	0	0	0	0	0	0	0	0
43. Other (	0	0	0	0	0	0	0	0
44. Total S	0	0	0	0	0	0	0	0
45. Grand	552,680	120,948	1,005,406	1,679,034	0	1,679,034	-200,617	1,478,417

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	500	500
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	115,910	115,910
4. Supply Inventory	2,432	2,432
5. Short-Term Investments	0	0
6. Prepaid Insurance	12,908	12,908
7. Other Prepaid Expenses	0	0
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	4,034	4,034
10. Total current assets	135,784	135,784
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	53,950	53,950
14. Buildings, at Historical Cost	6,654,841	6,654,841
15. Leasehold Improvements, Historical Cost	95,719	95,719
16. Equipment, at Historical Cost	268,161	268,161
17. Accumulated Depreciation (book methods)	-2,348,872	-2,419,144
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	79,398	79,398
20. Accum Amort - Org/Pre-Op Costs	-51,062	-51,062
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	0	0
24. Total Long-Term Assets	4,752,135	4,681,863
25. Total Assets	4,887,919	4,817,647
CURRENT LIABILITIES		
26. Accounts Payable	95,820	95,820
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	27,351	27,351
31. Accrued Taxes Payable	2,632	2,632
32. Accrued Real Estate Taxes	120,070	120,070
33. Accrued Interest Payable	44,628	44,628
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	6,310	6,310
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	296,811	296,811
LONG TERM LIABILITES		
39.Long-Term Notes Payable	0	0
40.Mortgage Payable	4,689,903	4,689,903
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	0	0
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	4,689,903	4,689,903
46.Total Liabilities	4,986,714	4,986,714
47.Total Equity	-98,795	-169,067
48.Total Liabilities and Equity	4,887,919	4,817,647

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	1,574,278
2. Discounts and Allowances for all Level	-45,800
Subtotal - Inpatient Care	1,528,478
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	0
7. Oxygen	0
Subtotal - Anciliary Revenue	-
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursement	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	0
14. Non-Patient Meals	1,025
15. Telephone, Television, and Radio	9,180
16. Rental of Facility Space	0
17. Sale of Drugs	0
18. Sale of Supplies to Non-Patients	0
19. Laboratory	0
20. Radiologyand X-Ray	0
21. Other Medical Services	0
22. Laundry	0
Subtotal - Other Operating Revenue	10,205
24. Contributions	0
25. Interest and Other Investments Income	1,261
Subtotal - Non-Operating Revenue	1,261
27. Other Revenue (specify):	537
28. Other Revenue (specify):	43,578
Subtotal - Other Revenue	44,115
30. Total Revenue	1,584,059
31. General Services	414,484
32. Health Care	239,595
33. General Administration	352,260
34. Ownership	648,586
35. Special Cost Centers	0
35. Provider Participation Fee	0
37. Other	0
40. Total Expenses	1,654,925
41. Income Before Income Taxes	-70,866
42. Income Taxes	0
43. Net Income or Loss for the Year	-70,866