

COMOX STRATHCONA  
REGIONAL HOSPITAL DISTRICT



FINANCIAL STATEMENTS  
Year ended December 31, 2019

## Comox-Strathcona Regional Hospital District

### 2019 Board of Directors

Area A Baynes Sound-Denman/Hornby	D. Arbour
Area A Kyuquot/Nootka-Sayward	G. Whalley
Area B Cortes Island	N. Anderson
Area B Lazo North	A. Hamir
Area C Discovery Islands - Mainland Inlets	J. Abram
Area C Puntledge - Black Creek	E. Grieve
Area D Oyster Bay - Buttle Lake	B. Leigh
City of Campbell River	A. Adams
City of Campbell River	M. Babchuk
City of Campbell River	C. Cornfield (Chair)
City of Campbell River	C. Evans (Alternate)
City of Campbell River	R. Kerr
City of Courtenay	W. Cole-Hamilton
City of Courtenay	D. Frisch
City of Courtenay	D. Hillian
City of Courtenay	W. Morin
Ka:'yu : 'k't'h / Che : k'tles7et'h First Nations	S. Christiansen
Town of Comox	A. Bissinger (Alternate)
Town of Comox	N. Minions (Alternate)
Village of Cumberland	S. Sullivan (Alternate)
Village of Gold River	B. Unger
Village of Sayward	B. Ives (Alternate)
Village of Tahsis	M. Davis
Village of Zeballos	J. Colborne

**Comox-Strathcona Regional Hospital District  
Financial Statements  
Year ended December 31, 2019**

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## **Comox-Strathcona Regional Hospital District**

### **Management's Responsibility for Financial Reporting**

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards and are outlined under Significant Accounting Policies in the notes to the financial statements. Management is responsible for the integrity and objectivity of these statements as well as the supplementary schedules.

Management maintains a system of internal controls to provide reasonable assurance that assets are safeguarded and that transactions are authorized, recorded and reported properly. Management also maintains a program of proper business compliance.

The board of directors is responsible for reviewing and approving the financial statements and for ensuring that management fulfils its responsibilities for financial reporting and internal control.

MNP LLP, Chartered Professional Accountants, the regional hospital district's independent auditor, has conducted an examination of the financial statements in accordance with Canadian generally accepted auditing standards and have expressed their opinion in a report accompanying this statement.

A handwritten signature in black ink, appearing to read 'Myriah Foort', written in a cursive style.

Myriah Foort, BBA, CPA, CA  
Officer responsible for Financial Administration,  
pursuant to Section 237 of the Local Government Act

September 2020

# Independent Auditor's Report

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To the Board of Comox-Strathcona Regional Hospital District:

## Opinion

We have audited the financial statements of Comox-Strathcona Regional Hospital District (the "Hospital District"), which comprise the statement of financial position as at December 31, 2019, and the statements of operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Hospital District as at December 31, 2019, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

## Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Hospital District in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Other Matter

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The current year's supplementary information, including schedules A to F, has been presented for purposes of additional analysis. The supplementary information in Schedules A to E has been subjected to the auditing procedures applied in the financial statements and in our opinion, this supplementary information is presented fairly, in all material respects, in relation to the financial statements taken as a whole. We do not express an opinion on Schedule F because our examination did not extend to the detailed information therein.

## Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Hospital District's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Hospital District or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Hospital District's financial reporting process.

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Hospital District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Hospital District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Hospital District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Courtenay, British Columbia

September 17, 2020

*MNP* **LLP**

Chartered Professional Accountants

## Statement 1

**Comox-Strathcona Regional Hospital District**  
**Statement of Financial Position**  
**As at December 31, 2019**

	<u>2019</u>	<u>2018</u>
<b>Financial Assets</b>		
Cash	\$ 19,001,345	\$ 12,565,614
Accounts receivable	<u>290,582</u>	<u>278,824</u>
<b>Total Financial Assets</b>	<u>19,291,927</u>	<u>12,844,438</u>
<b>Liabilities</b>		
Accounts payable	52,137	122,426
Accrued interest	813,499	820,227
Long-term debenture debt (Schedule D) (Note 3)	<u>82,271,471</u>	<u>90,139,508</u>
<b>Total Liabilities</b>	<u>83,137,107</u>	<u>91,082,161</u>
<b>Accumulated Deficit (Note 5)</b>	<u>\$ (63,845,180)</u>	<u>\$ (78,237,723)</u>

**Commitments (Schedule F) (Note 6)**  
**Subsequent Event (Note 11)**

M. Foort, BBA, CPA, CA  
Officer responsible for Financial Administration

C. Cornfield  
Chair

The accompanying notes are an integral part of these financial statements.

**Comox-Strathcona Regional Hospital District**  
**Statement of Operations**  
**As at December 31, 2019**

<b>Revenue</b>	2019 Budget (Note 9)	<b>2019 Actual</b>	2018 Actual
Requisitions (Schedule E)	\$ 17,000,000	<b>\$ 17,000,000</b>	\$ 17,000,000
Grants in lieu of taxes	182,000	<b>261,269</b>	261,789
Interest revenue	80,000	<b>362,295</b>	224,888
Debenture refunds and other revenue	-	-	8,948
<b>Total Revenue</b>	<u>17,262,000</u>	<u><b>17,623,564</b></u>	<u>17,495,625</u>
<b>Expenses</b>			
Net debenture debt interest	2,885,264	<b>2,868,737</b>	805,594
Short-term debt interest	22,000	-	1,529,004
Administration and governance	286,498	<b>187,623</b>	190,265
Debenture discount and issue expense	-	-	898,990
Grants to health care facilities (Schedule F) (Note 8)	4,682,143	<b>174,661</b>	5,040,412
<b>Total Expenses</b>	<u>7,875,905</u>	<u><b>3,231,021</b></u>	<u>8,464,265</u>
<b>Annual Surplus</b>	9,386,095	<b>14,392,543</b>	9,031,361
<b>Accumulated Deficit, beginning of year</b>	<u>(78,237,723)</u>	<u><b>(78,237,723)</b></u>	<u>(87,269,086)</u>
<b>Accumulated Deficit, end of year</b>	<u>\$ (68,851,628)</u>	<u><b>\$ (63,845,180)</b></u>	<u>\$ (78,237,723)</u>

The accompanying notes are an integral part of these financial statements.



**Comox-Strathcona Regional Hospital District**  
**Statement of Cash Flows**  
**As at December 31, 2019**

	<u>2019</u>	<u>2018</u>
<b>Operating Transactions</b>		
Annual Surplus (Statement 2)	\$ 14,392,543	\$ 9,031,361
Changes in non-cash operating balances		
Accounts receivable	(11,758)	(1,039)
Accounts payable	(70,289)	(245,586)
Accrued interest	(6,728)	654,859
Item not utilizing cash		
Actuarial adjustment	(9,799)	(30,214)
<b>Cash Applied to Operating Transactions</b>	<u>14,293,969</u>	<u>9,409,381</u>
<b>Financing Transactions</b>		
Short-term debt proceeds	-	2,317,000
Short-term debt repayments	-	(101,501,437)
Long-term debt issued	-	89,000,000
Debenture discount and issue expense	-	898,990
Long-term debt principal repayments	(7,858,238)	(66,901)
<b>Cash Provided by Financing Transactions</b>	<u>(7,858,238)</u>	<u>(9,352,348)</u>
<b>Change in Cash</b>	<b>6,435,731</b>	<b>57,033</b>
<b>Cash, beginning of year</b>	<b>12,565,614</b>	<b>12,508,583</b>
<b>Cash, end of year</b>	<u><b>\$ 19,001,345</b></u>	<u><b>\$ 12,565,614</b></u>

The accompanying notes are an integral part of these financial statements.

**Comox-Strathcona Regional Hospital District**  
**Notes to Financial Statements**  
**December 31, 2019**

**1. Purpose**

**British Columbia Hospital Districts**

The Comox-Strathcona Regional Hospital District was incorporated in 1967 under the Hospital District Act. The letters patent were amended in 2008, subsequent to the restructure of the Comox Strathcona Regional District, to recognize directors of both the Comox Valley Regional District and Strathcona Regional District as members of the Board of the Comox-Strathcona Regional Hospital District. Its principal activities are to finance capital construction projects and capital equipment purchases for health care facilities within the Comox Valley and Strathcona regional districts. These activities are funded through property taxes and, as required, debenture debt.

**2. Significant Accounting Policies**

a) **Basis of Presentation**

The financial statements have been prepared in accordance with the recommendations of the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants Canada.

b) **Reserve for Future Expenditures and Future Major Projects**

Reserve funds are held for future grants of capital equipment and capital construction projects.

c) **Use of Estimates**

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenues and expenses during the reporting period. Significant areas requiring management estimates are the determination of grant in lieu revenue, actuarial adjustments and collectability of accounts receivable. Actual results may vary from the estimates and adjustments will be reported and reflected in operations as they become known.

d) **Financial Instruments**

The regional hospital district's financial instruments consist of cash, accounts receivable, accounts payable, accrued interest and long-term debt. Unless otherwise noted, it is management's opinion that the regional hospital district is not exposed to significant interest, currency or credit risks arising from these financial instruments.

e) **Revenue Recognition**

The regional hospital district recognizes requisition revenue based on assessments issued to the property owners in its service area. These requisitions are issued on an annual basis to meet the expenditures of the regional hospital district. Interest revenue is recorded when earned. Grants in lieu of taxes are recorded on an accrual basis when it is possible to reasonably estimate the amounts receivable.

**Comox-Strathcona Regional Hospital District**  
**Notes to Financial Statements**  
**December 31, 2019**

**3. Long-Term Debenture Debt**

Details of long-term debt, including maturity dates, interest rates and outstanding amounts, are summarized on Schedule D – Schedule of Long-Term Debenture Debt.

Payments of principal and actuarial adjustments on issued debt of the regional hospital district are approximately as follows:

2020	\$ 8,104,340
2021	8,347,741
2022	8,598,456
2023	8,856,703
2024	9,122,709
Future years	<u>39,241,522</u>
	<b><u>\$82,271,471</u></b>

Interest on long-term debt, net of actuarial adjustments, recorded in the Statement of Operations in 2019 is \$2,868,737 (2018 - \$805,594).

**4. Municipal Finance Authority Debt Reserve Fund**

The regional hospital district secures its long-term borrowing through the Municipal Finance Authority (MFA). As a condition of these borrowings, a portion of the debenture proceeds is retained by MFA as a debt reserve fund. As at December 31, 2019 the cash balance of the regional hospital district's debt reserve funds was \$934,075 (2018 - \$912,814). Debt reserve funds are not recorded elsewhere in the financial statements.

**5. Accumulated Deficit**

	<b>2019</b>	2018
Revenue Fund (Schedule A)	<b>\$ 853,061</b>	\$ 340,615
Reserve Fund (Schedule B)	<b>17,891,182</b>	11,879,122
Capital and Loan Fund (Schedule C)	<b>(82,589,423)</b>	(90,457,460)
<b>Accumulated Deficit, end of year</b>	<b><u>\$ (63,845,180)</u></b>	<b><u>\$ (78,237,723)</u></b>

The amount of the Capital and Loan Fund, which includes debt incurred to finance capital construction projects, capital equipment purchases for the health care facilities within the regional districts and the North Island Hospitals Project, will be recovered from future tax requisitions.

**6. Commitments**

As at December 31, 2019 commitments in connection with various capital grants amounted to \$1,523,571 (2018 - \$4,286,810) as detailed on Schedule F.

**7. Related Party Transactions**

Related parties consist of the municipalities and electoral areas listed on Schedule E. Included in accounts receivable are amounts from related party municipalities totaling \$230,840 (2018 - \$231,084). During the year, administrative support services supplied to the regional hospital district by the Comox Valley Regional District totaled \$151,000 (2018 - \$151,000).

**Comox-Strathcona Regional Hospital District  
Notes to Financial Statements  
December 31, 2019**

**8. Grants to Health Care Facilities**

	<u>2019</u>	<u>2018</u>
North Island Hospital - Campbell River campus	\$ 39,925	\$ 31,430
North Island Hospital - Comox Valley campus	12,942	-
Cortes Health Centre	5,000	5,000
Gold River Health Clinic	5,000	26,545
Kyuquot Health Centre	5,000	23,544
North Island Hospitals Project	-	4,640,000
Sayward Primary Healthcare Clinic	5,000	5,000
St. Joseph's General Hospital		11,967
Tahsis Health Centre	5,000	5,000
Zeballos Health Centre	5,000	87,711
Unit Dose Medication Distribution project – all	69,005	167,673
Cerner Code Upgrade – all	11,507	36,542
Cerner Code – Millennium - all	11,282	-
	<u>\$ 174,661</u>	<u>\$5,040,412</u>

**9. Restatement of 2019 Budget**

The budget amounts presented throughout these financial statements represent the budget bylaw approved by the regional hospital district board on March 7, 2019.

The budget bylaw was prepared on a modified accrual basis while Canadian public sector accounting standards require financial statements to be prepared on a full accrual basis. The budget bylaw anticipated use of surpluses and reserves accumulated in prior years to reduce current year expenditures in excess of current year revenues.

The summary below reconciles the 2019 adopted budget to the Statement of Operations.

Budget bylaw, surplus for the year	\$ -
Add:	
Debt principal payments	7,858,238
Transfers to future expenditure reserve	6,155,283
Less:	
Transfers from future expenditure reserve	(4,286,811)
Transfers from previous years' surplus	(340,615)
<b>Budgeted Annual Surplus, as restated</b>	<u><u>\$ 9,386,095</u></u>

**10. Statement Presentation**

Since the regional hospital district does not have non-financial assets, a Statement of Net Financial Assets has not been presented.

**11. Subsequent Event**

In March 2020, the COVID-19 outbreak has caused governments worldwide to enact emergency measures to combat the spread of the coronavirus. These measures, which include the implementation of facility closures, travel restrictions, self-isolation periods, and social and physical distancing, will have a significant impact on the local and global economies.

At this time it is not possible to reliably estimate the length and severity of the COVID-19 outbreak and how it may impact the regional hospital district's financial results for 2020.

**Comox-Strathcona Regional Hospital District**  
**Schedule of Revenue Fund Transactions**  
**As at December 31, 2019**

	2019 Budget (Note 9)	2019 Actual	2018 Actual
<b>Revenue</b>			
Requisitions (Schedule E)	\$ 17,000,000	\$ 17,000,000	\$ 17,000,000
Grants in lieu of taxes	182,000	261,269	261,789
Interest revenue	80,000	362,295	224,889
Debenture refunds and other revenue	-	-	8,948
<b>Total Revenue</b>	<u>17,262,000</u>	<u>17,623,564</u>	<u>17,495,626</u>
<b>Expenses</b>			
Debenture debt interest (Schedule D)	2,885,264	2,878,536	835,808
Short-term debt interest	22,000	-	1,529,004
Administration and governance costs	286,498	187,623	190,265
Contribution to reserves for future expenditures	6,155,283	6,155,283	2,636,299
<b>Total Expenses</b>	<u>9,349,045</u>	<u>9,221,442</u>	<u>5,191,376</u>
<b>Net Revenue</b>	<u>7,912,955</u>	<u>8,402,122</u>	<u>12,304,250</u>
<b>Financing Transactions</b>			
Grants funded by operating	(395,332)	(31,438)	(149,250)
Short-term debt repayments	-	-	(12,501,437)
Long-term debt principal repayments (Schedule D)	(7,858,238)	(7,858,238)	(66,901)
<b>Total Financing Transactions</b>	<u>(8,253,570)</u>	<u>(7,889,676)</u>	<u>(12,717,588)</u>
<b>Change in Fund Balance</b>	(340,615)	512,446	(413,338)
<b>Fund Balance, beginning of year</b>	340,615	340,615	753,953
<b>Fund Balance, end of year</b>	<u>\$ -</u>	<u>\$ 853,061</u>	<u>\$ 340,615</u>

**Comox-Strathcona Regional Hospital District**  
**Schedule of Reserve Fund Transactions**  
**As at December 31, 2019**

	<u>2019</u>	<u>2018</u>
<b>Fund Balance, beginning of year</b>	<b>\$ 11,879,122</b>	<b>\$ 11,816,982</b>
<b>Add:</b>		
Transfer from Revenue Fund for future expenditures (Schedule A)	<b>6,155,283</b>	2,636,299
<b>Less:</b>		
Grants funded by reserves	<u><b>(143,223)</b></u>	<u>(2,574,159)</u>
<b>Fund Balance, end of year</b>	<u><b>\$ 17,891,182</b></u>	<u><b>\$ 11,879,122</b></u>

**Comox-Strathcona Regional Hospital District  
Schedule of Capital and Loan Fund Transactions  
As at December 31, 2019**

	<u>2019</u>	<u>2018</u>
<b>Fund Balance, beginning of year</b>	<b>\$ (90,457,460)</b>	<b>\$ (99,840,021)</b>
<b>Add:</b>		
Short-term debt repayments	-	101,501,437
Long-term debt principal repayments (Schedule D)	<b>7,858,238</b>	66,901
Actuarial additions (Schedule D)	<b>9,799</b>	30,214
<b>Less:</b>		
Grants funded by debt	-	(2,317,000)
Long-term debt issued	-	(89,000,000)
Debt issue expense	-	(898,990)
<b>Fund Balance, end of year</b>	<b><u>\$ (82,589,423)</u></b>	<b><u>\$ (90,457,460)</u></b>

**Comox-Strathcona Regional Hospital District  
Schedule of Long-term Debenture Debt  
Municipal Finance Authority (MFA)  
As at December 31, 2019**

Schedule D

<b>MFA#</b>	<b>Issue Date</b>	<b>Yrs</b>	<b>Int Rate</b>	<b>Beginning Balance</b>	<b>Principal Payments</b>	<b>Actuarial Additions</b>	<b>Ending Balance</b>	<b>Interest Expense</b>
99	Nov 7/06	20	4.43%	240,518	16,304	9,799	214,415	8,496
146	Sept 19/18	10	3.20%	89,898,990	7,841,934	-	82,057,056	2,870,040
				<b>\$ 90,139,508</b>	<b>\$ 7,858,238</b>	<b>\$ 9,799</b>	<b>\$ 82,271,471</b>	<b>\$ 2,878,536</b>



**Comox-Strathcona Regional Hospital District**  
**Schedule of Revenue from Requisitions**  
**As at December 31, 2019**

	2019 Budget (Note 9)	2019 Actual	2018 Actual
<b>Member Municipalities</b>			
City of Courtenay	\$ 4,154,239	\$ 4,154,239	\$ 4,153,858
Town of Comox	1,961,182	1,961,182	1,947,191
Village of Cumberland	522,178	522,178	473,735
City of Campbell River	4,209,193	4,209,193	4,184,023
Village of Gold River	81,897	81,897	87,552
Village of Sayward	26,601	26,601	23,228
Village of Tahsis	26,830	26,830	27,363
Village of Zeballos	8,227	8,227	9,440
<b>Electoral Areas</b>			
Baynes Sound/Denman-Hornby Islands (Area A)	\$ 1,577,049	\$ 1,577,049	\$ 1,603,870
Lazo North (Area B)	1,165,033	1,165,033	1,171,160
Puntledge-Black Creek (Area C)	1,539,369	1,539,369	1,538,518
Kyuquot-Nootka/Sayward (Area A)	237,672	237,672	260,322
Cortes (Area B)	204,294	204,294	217,124
Discovery Islands-Mainland Inlets (Area C)	521,393	521,393	535,379
Oyster Bay-Buttle Lake (Area D)	764,843	764,843	767,236
<b>Total Revenue from Requisitions</b>	<b>\$ 17,000,000</b>	<b>\$ 17,000,000</b>	<b>\$ 17,000,000</b>

**Comox-Strathcona Regional Hospital District**  
**Schedule of Projects and Commitments**  
**As at December 31, 2019**  
(Unaudited)

Project	RHD Portion Approved	Paid Prior Years	Paid 2019	Balance of Committed Funds
<b>All Facilities</b>				
2015 Allocation	\$ 224,932	\$ -	\$ (62,711)	\$ 162,221
2016 Allocation	435,266	-	-	435,266
2017 Allocation	116,810	-	-	116,810
2018 Allocation	269,142	-	-	269,142
2019 Allocation	365,332	-	(1,438)	363,894
Unit Dose Medication Distribution	234,369	-	(69,005)	165,364
<b>All Facilities</b>				
Cerner Code Upgrade	22,381	-	(11,507)	10,874
<b>Cortes Health Centre</b>				
2019 Allocation	5,000	-	(5,000)	-
<b>Gold River Health Clinic</b>				
2019 Allocation	5,000	-	(5,000)	-
<b>Kyuquot Health Centre</b>				
2019 Allocation	5,000	-	(5,000)	-
<b>Sayward Primary Healthcare Clinic</b>				
2019 Allocation	5,000	-	(5,000)	-
<b>Tahsis Health Centre</b>				
2019 Allocation	5,000	-	(5,000)	-
<b>Zeballos Health Centre</b>				
2019 Allocation	5,000	-	(5,000)	-
<b>Total Commitments</b>	<b>\$ 1,698,232</b>	<b>\$ -</b>	<b>\$ (174,661)</b>	<b>\$ 1,523,571</b>