

**BRIDGEVIEW COMMUNITY MENTAL HEALTH CENTER  
CLINTON, IOWA**

**FINANCIAL REPORT  
JUNE 30, 2007**

**BRIDGEVIEW COMMUNITY MENTAL HEALTH CENTER**

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**BRIDGEVIEW COMMUNITY MENTAL HEALTH CENTER**

**Board of Directors**

<b>Name</b>	<b>Title</b>	<b>Term Expires</b>
Randy Clegg	President	June 08
Tom Lyons	Vice President	June 08
Jenny Kreiter	Secretary-Treasurer	June 07
Jill Davisson	Member	June 08
RuthAnn Papke	Member	June 09
Marcia Christensen	Executive Director	Indefinite



**Sitrick & Associates, LLC** *Certified Public Accountants*

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Sheldon S. Sitrick, CPA (1954 - 1988)  
John N. Sherrick, CPA  
Glenn G. Blair, CPA  
James K. Blake, CPA

**INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Bridgeview Community Mental Health Center  
Clinton, Iowa

We have audited the accompanying statement of financial position of Bridgeview Community Mental Health Center as of June 30, 2007 and the related statement of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Bridgeview Community Mental Health Center's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Bridgeview Community Mental Health Center as of June 30, 2007 and the changes in net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

*Sitrick & Associates*  
SITRICK & ASSOCIATES, LLC  
Certified Public Accountants

September 26, 2007  
Bettendorf, Iowa

**BRIDGEVIEW COMMUNITY MENTAL HEALTH CENTER**

Statement of Financial Position

June 30, 2007

Assets:	
Current Assets:	
Cash	\$ 171,784
Accounts Receivable	245,295
Grants Receivable	<u>10,892</u>
Total Current	\$ 427,971
Property and Equipment	
Office Furniture and Equipment	43,543
Less: Accumulated Depreciation	<u>(6,938)</u>
Total Property and Equipment	36,605
Other Assets:	
Other Intangible Assets	300
Less: Accumulated Amortization	(300)
Deposits	<u>230</u>
Total Other Assets	<u>230</u>
Total Assets	<u>\$ 464,806</u>
Liabilities:	
Current Liabilities:	
Accounts Payable	\$ 13,046
Other Accrued Expenses	43,889
Accrued Wages	92,307
Notes Payable (Note 4)	<u>7,629</u>
Total Current Liabilities	\$ 156,871
Long Term Liabilities:	
Notes Payable	<u>7,709</u>
Total Liabilities	164,580
Net Assets:	
Unrestricted	<u>300,226</u>
Total Liabilities and Net Assets	<u>\$ 464,806</u>

**BRIDGEVIEW COMMUNITY MENTAL HEALTH CENTER**

Statement of Activities  
For the Year Ended June 30, 2007

	<u>2007</u>		
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>Revenue and Support:</b>			
Service Fees:			
State	\$ 85,298	\$ -	\$ 85,298
County	1,135,407		1,135,407
ARO	153,500		153,500
Medicare	336,469		336,469
Medicaid	871,206		871,206
Private Insurance	557,515		557,515
Self Pay	143,569		143,569
Less Adjustments	(1,013,402)		(1,013,402)
Grants, Contracts, Fees	344,410		344,410
Donations	1,025		1,025
Other	<u>2,142</u>	<u>-</u>	<u>2,142</u>
Total Revenue & Support	<u>2,617,139</u>	<u>-</u>	<u>2,617,139</u>
<b>Expenses:</b>			
Program Expenses			
Independent Living	237,798		237,798
School SAT	113,819		113,819
School Contracts	184,745		184,745
Clinical	726,748		726,748
Medical	539,737		539,737
Hospital	48,321		48,321
DeWitt	<u>8,211</u>	<u>-</u>	<u>8,211</u>
	1,859,379	-	1,859,379
General & Administrative	<u>545,527</u>	<u>-</u>	<u>545,527</u>
Total Expenses	<u>2,404,906</u>	<u>-</u>	<u>2,404,906</u>
Change in Net Assets	212,233	-	212,233
Net Assets Beginning of Year	<u>87,993</u>	<u>-</u>	<u>87,993</u>
Net Assets End of Year	<u>\$ 300,226</u>	<u>\$ -</u>	<u>\$ 300,226</u>

# BRIDGEVIEW COMMUNITY MENTAL HEALTH CENTER

## Statement of Cash Flows For the Year Ended to June 30, 2007

Cash flows from (used in) Operating Activities:	
Excess of revenue over expenses	\$ 212,233
Adjustments to reconcile change in assets to net cash from operating activities:	
Depreciation	5,717
Decrease (increase) in operating assets:	
Accounts Receivable	65,674
Other Receivables	(9,097)
Increase (decrease) in Operating Liabilities:	
Accounts payable	(4,265)
Other accrued expenses	(77,223)
Accrued wages	<u>8,341</u>
Net cash flows from Operating Activities	<u>201,380</u>
Cash Flows from (used in) Investing Activities	
Purchase of Furniture & Equipment	<u>(12,688)</u>
Net Cash Used in Investing Activities	<u>(12,688)</u>
Cash Flows from (used in) Financing Activities	
Net Borrowings on Line of Credit	(70,000)
Repayment of Notes	<u>(7,055)</u>
Net Cash Provided by Financing Activities	<u>(77,055)</u>
Net (Decrease) Increase in Cash	111,637
Cash Beginning of Year	<u>60,147</u>
Cash End of Year	<u>\$ 171,784</u>
Supplemental disclosures of cash flow information:	
Interest Paid	\$ 7,386

## BRIDGEVIEW COMMUNITY MENTAL HEALTH CENTER

### Statement of Functional Expenses For the Year Ended June 30, 2007

	PROGRAM SERVICES							Total	General & Administrative	Total
	Independent Living	School SAT	School Contracts	Clinical	Medical	Hospital	DeWitt			
Salaries and Wages	\$ 141,830	\$ 85,278	\$ 149,988	\$ 525,050	\$ 438,592	\$ 33,331	\$ 6,186	\$ 1,380,255	\$ 274,532	\$ 1,654,787
Payroll Taxes	12,345	7,590	12,709	42,841	29,176	2,402	536	107,599	22,223	129,822
Employee Benefits	28,060	8,069	18,529	96,250	45,280	6,756	(54)	202,890	83,697	286,587
Insurance	-	-	-	595	7,411	3,481	-	11,487	14,894	26,381
Advertising	-	-	-	-	-	-	-	-	15,238	15,238
Staff Development	2,537	558	98	12,362	3,532	1,257	16	20,360	470	20,830
Dues, Fees, Licenses	-	430	510	2,546	1,051	471	12	5,020	5,285	10,305
Rent, Utilities, Phone	24,069	3,952	2,241	30,448	9,092	-	720	70,522	35,936	106,458
Supplies	10,834	1,372	261	13,938	2,243	-	-	28,648	26,229	54,877
Professional Services	8,972	18	-	744	1,453	623	-	11,810	46,647	58,457
Equipment	1,053	317	-	1,654	752	-	-	3,776	6,819	10,595
Mileage	8,098	6,235	409	320	1,155	-	795	17,012	454	17,466
Interest	-	-	-	-	-	-	-	-	7,386	7,386
Depreciation	-	-	-	-	-	-	-	-	5,717	5,717
<b>Total Expenses</b>	<b>\$ 237,798</b>	<b>\$ 113,819</b>	<b>\$ 184,745</b>	<b>\$ 726,748</b>	<b>\$ 539,737</b>	<b>\$ 48,321</b>	<b>\$ 8,211</b>	<b>\$ 1,859,379</b>	<b>\$ 545,527</b>	<b>\$ 2,404,906</b>

The Notes to Financial Statements are an integral part of this statement.

**Sitrick & Associates, LLC**  
Certified Public Accountants

# BRIDGEVIEW COMMUNITY MENTAL HEALTH CENTER

## Notes to Financial Statements

June 30, 2007

### Note 1 - Summary of Significant Accounting Policies

Nature of Activities - Bridgeview Community Mental Health Center(Center) provides comprehensive, caring, quality mental health services to individuals in Clinton County, Iowa and surrounding areas. As such, the Organization is subject to the business risk associated with that industry in the Clinton County, Iowa area.

Basis of Presentation - The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents - For purposes of the statements of cash flows, the Center considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Accounts Receivable - Accounts receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual receivables from grants, contracts, Medicaid/Medicare, and others. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to the applicable accounts receivable. Changes in the valuation allowance have not been material to the financial statements.

Fixed Assets - Fixed assets acquired by Bridgeview Community Mental Health Center through restricted grant contributions are considered to be owned by Bridgeview Community Mental Health Center. Some funding sources may have a reversionary interest in the property as well as the determination of use of any proceeds from the sale of these assets.

Bridgeview Community Mental Health Center follows the practice of capitalizing all expenditures for property, furniture, fixtures and office equipment in excess of \$500. Depreciation or amortization of all such items is computed on a straight-line basis over the estimated useful lives of the assets generally as follows:

Furniture and equipment	5-7 years
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# BRIDGEVIEW COMMUNITY MENTAL HEALTH CENTER

## Notes to Financial Statements

June 30, 2007

### Note 1 - Summary of Significant Accounting Policies (Continued)

Contributions - All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Contributions received with donor-imposed restrictions that are met in the same year in which the contributions are received are classified as unrestricted contributions. Bridgeview Community Mental Health Center had no temporarily or permanently restricted net assets in 2007.

Service Revenues – Patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors. And others for services rendered, including estimate retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future period as final settlements are determined.

Income Taxes - The Organization is exempt from income taxes as a non-profit organization under Section 501(c)(3) of the Internal Revenue Code and under state income tax code.

Compensated Absences – The Center employees accumulate a limited amount of earned but unused vacation and personal day benefits payable to the employee. Amounts representing the cost of compensated absences are recorded as liabilities and have been compute based on current rates of pay.

Contributed Services - During the year ended June 30, 2007 the value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded.

#### Functional Allocation of Expenses:

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. No Fund-raising expenses are included in general and administrative expenses.

**BRIDGEVIEW COMMUNITY MENTAL HEALTH CENTER**

Notes to Financial Statements

June 30, 2007

Note 2 - Property and Equipment

Fixed Assets are summarized as follows:

	<u>2007</u>
Office equipment	\$ 35,788
Vehicles	<u>7,755</u>
Accumulated Depreciation	<u>(6,938)</u>
	<u>\$ 36,605</u>

Note 3 – Accounts Receivable

Accounts receivable of the Center on June 30, 2007 totaled \$397,524. Based on past collection experience, management has provided for an allowance for adjustments and doubtful accounts of \$152,229 of the receivable balance.

Note 4 - Notes Payable

At June 30, 2007, the Center had a \$300,000 secured line of credit with a bank to be drawn upon as needed through May 15, 2008, with an interest rate of .5% above prime. As of June 30, 2007, the Center had no amounts drawn down or outstanding on the line of credit. The Center also has a note with a bank secured by equipment.

Line of Credit with variable interest rate, currently at 8.75%	\$ 0
Term loan with an interest rate of 8.25%	<u>15,338</u>
Total	<u>\$ 15,338</u>

Maturities of long-term debt for each of the next three years:

2008	\$ 7,709
2009	<u>7,629</u>
	<u>\$ 15,338</u>

# BRIDGEVIEW COMMUNITY MENTAL HEALTH CENTER

## Notes to Financial Statements

June 30, 2007

### Note 5 – Revenue

Approximately 54 percent of 2007 revenue was derived under federal and state third-party reimbursement programs. These revenues are based in part, on cost reimbursement principles and are subject to audit and retroactive adjustment by the respective third-party fiscal intermediaries. Laws and regulations governing these programs are extremely complex and subject to interpretation. As a result there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term.

### Note 6 – Economic Dependence

The Center receives a substantial amount of its support from local county government. A significant reduction in the level of this support, if this were to occur, may have an effect on the Center's programs and activities. A large portion of the Center's revenue from patient fees are paid by third-party reimbursement whereby patient qualify for funding through title XIX of the Federal Social Security Act. Change in the level of funding for this program could have a considerable effect on the patients' ability to pay for services provided.

### Note 7 – Leases

As of June 30, 2007, the Center had entered into various noncancelable operating lease agreements for the rental of office and residential facilities, expiring from August 2008 to June 2011. Minimum rentals, on an annual basis, are as follows:

Fiscal year ending June 30, 2008	\$	85,293
2009		71,752
2010		60,522
2011		51,390
Thereafter		-
	\$	<u>268,957</u>

The Center has an option to extend the lease for the rental of office space for its main offices an additional two (5) year term by giving notice to the landlord prior to the termination date of the lease. The rent for the extended period would be the current rate plus and adjustment for inflation at the date of the notice.

### Note 8 – Retirement Plan

The Center has a defined contribution 401(k) retirement plan for substantially all full time employees. The employer match contribution to the plan equals 100% of the first 3% of gross pay that an employee contributes to the plan and 50% of the employees next 2% of gross pay that an employee contribute to the plan. The amount included in the expenses for the year ended June 30, 2007 is approximately \$64,215.



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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Board of Directors  
Bridgeview Community Mental Health Center  
Clinton, Iowa

We have audited the financial statements of Bridgeview Community Mental Health Center (a nonprofit organization) as of and for the year ended June 30, 2007, and have issued our report thereon dated September 26, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Bridgeview Community Mental Health Center's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Bridgeview Community Mental Health Center's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as described below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control. We consider the deficiencies described in the accompanying schedule

of findings to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bridgeview Community Mental Health Center's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Bridgeview Community Mental Health Center's response to the findings identified in our audit is described in the accompanying schedule of findings. We did not audit Bridgeview Community Mental Health Center's response and, accordingly, express no opinion on it.

This report is intended solely for the information and use of management, the audit committee, Board of Trustees, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

September 26, 2007  
Bettendorf, Iowa

*Sitrick & Associates*  
SITRICK & ASSOCIATES, LLC  
Certified Public Accountants

**BRIDGEVIEW COMMUNITY MENTAL HEALTH CENTER**

Schedule of Findings

June 30, 2007

**Findings Related to the Financial Statements:**

**SIGNIFICANT DEFICIENCIES:**

2007-1 Financial Reporting – During our audit, we identified significant amounts of account receivables that were not recorded in the proper accounting period in the Center’s financial statements. Adjustments were subsequently made by the Center to properly include these amounts in the financial statements.

Recommendation – The Center should implement procedures to ensure that all receivables are recorded in the proper accounting period.

Response – The Center has contacted its software provider for assistance with obtaining the accounts receivable reports that contain all the transaction for each accounting period. The center will use these reports to balance the subsidiary accounts receivable ledger to the general ledger.

Conclusion – Response accepted.



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**INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION**

To the Board of Directors of  
Bridgeview Community Mental Health Center

Our report on our audit of the financial statements of Bridgeview Community Mental Health Center June 30, 2007 appears on page 1. The audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of grants and state grants are presented for additional analysis and are not required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements, and in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Sitrick & Associates*  
SITRICK & ASSOCIATES, LLC  
Certified Public Accountants

September 26, 2007  
Bettendorf, Iowa

**BRIDGEVIEW COMMUNITY MENTAL HEALTH CENTER**

Schedule of Income and Expenses by Department  
For the Year Ended June 30, 2007

	Independent Living	School SAT	School Contracts	Clinical	Medical
Revenue:					
State	\$ 45,589	\$ -	\$ -	\$ 30,113	\$ 9,596
County	29,438	45,448	-	689,624	297,467
ARO	153,500	-	-	-	-
Medicare	-	-	-	209,421	83,692
Medicaid	81,295	47,833	-	535,008	156,632
Private Insurance	4,543	14,421	-	413,399	85,311
Self Pay	-	5,743	-	86,141	34,456
Less Adjustments	(14,630)	(35,846)	-	(638,377)	(227,134)
Grants, Contracts, Fees	30,291	21,252	255,542	23,825	-
Donations	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Revenue &amp; Support</b>	<u>330,026</u>	<u>98,851</u>	<u>255,542</u>	<u>1,349,154</u>	<u>440,020</u>
Expenses:					
Salaries and Wages	\$ 141,830	\$ 85,278	\$ 149,988	\$ 525,050	\$ 438,592
Payroll Taxes	12,345	7,590	12,709	42,841	29,176
Employee Benefits	28,060	8,069	18,529	96,250	45,280
Insurance	-	-	-	595	7,411
Advertising	-	-	-	-	-
Staff Development	2,537	558	98	12,362	3,532
Dues, Fees, Licenses	-	430	510	2,546	1,051
Rent, Utilities, Phone	24,069	3,952	2,241	30,448	9,092
Supplies	10,834	1,372	261	13,938	2,243
Professional Services	8,972	18	-	744	1,453
Equipment	1,053	317	-	1,654	752
Mileage	8,098	6,235	409	320	1,155
Interest	-	-	-	-	-
Depreciation	-	-	-	-	-
<b>Total Expenses</b>	<u>237,798</u>	<u>113,819</u>	<u>184,745</u>	<u>726,748</u>	<u>539,737</u>
<b>Net Revenue over Expenditures</b>	<u>\$ 92,228</u>	<u>\$ (14,968)</u>	<u>\$ 70,797</u>	<u>\$ 622,406</u>	<u>\$ (99,717)</u>

Hospital	DeWitt	General & Administrative	Total
\$ -	\$ -	\$ -	\$ 85,298
19,252	1,399	52,779	1,135,407
-	-	-	153,500
34,948	8,408		336,469
43,787	6,651	-	871,206
35,472	4,369	-	557,515
14,357	2,872	-	143,569
(83,068)	(14,347)	-	(1,013,402)
13,500	-	-	344,410
-	-	1,025	1,025
-	-	<u>2,142</u>	<u>2,142</u>
<u>78,248</u>	<u>9,352</u>	<u>55,946</u>	<u>2,617,139</u>

\$ 33,331	\$ 6,186	\$ 274,532	\$ 1,654,787
2,402	536	22,223	129,822
6,756	(54)	83,697	286,587
3,481	-	14,894	26,381
-	-	15,238	15,238
1,257	16	470	20,830
471	12	5,285	10,305
-	720	35,936	106,458
-	-	26,229	54,877
623	-	46,647	58,457
-	-	6,819	10,595
-	795	454	17,466
-	-	7,386	7,386
-	-	<u>5,717</u>	<u>5,717</u>
<u>48,321</u>	<u>8,211</u>	<u>545,527</u>	<u>2,404,906</u>
			-
<u>\$ 29,927</u>	<u>\$ 1,141</u>	<u>\$ (489,581)</u>	<u>\$ 212,233</u>