

**Logan Manor Community Health Services  
A Fund of the City of Logan, Kansas**

Independent Accountants' Report and Financial Statements

December 31, 2011 and 2010



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## Independent Accountants' Report on Financial Statements and Supplementary Information

Board of Trustees  
Logan Manor Community Health Services  
Logan, Kansas

We have audited the accompanying balance sheets of Logan Manor Community Health Services (Manor), a fund of the City of Logan, Kansas, as of December 31, 2011 and 2010, and the related statements of revenues, expenses and changes in net assets and cash flows for the years then ended. These financial statements are the responsibility of the Manor's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the Kansas Municipal Audit Guide. 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 audits provide a reasonable basis for our opinion.

As discussed in Note 1, the financial statements of Logan Manor Community Health Services is intended to present the financial position and the changes in financial position of only the Manor. It does not purport to, and does not present fairly the financial position and the changes in financial position of the City of Logan, Kansas, in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Logan Manor Community Health Services as of December 31, 2011 and 2010, and the changes in its financial position and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

The Manor has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The Net Resident Service Revenue and Other Revenue and Divisional Revenues and Expenses listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*BKD, LLP*

May 2, 2012

**Logan Manor Community Health Services**  
**A Fund of the City of Logan, Kansas**  
**Balance Sheets**  
**December 31, 2011 and 2010**

	<b>2011</b>	<b>2010</b>
<b>Assets</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 85,014	\$ 30,713
Short-term certificates of deposit	200,636	102,394
Resident accounts receivable, net of allowance; 2011 - \$55,000, 2010 - \$19,000	196,439	100,091
Supplies	14,678	19,006
Prepaid expenses and other	50,054	51,530
Total current assets	546,821	303,734
<b>Assets Limited to Use by External Donors</b>	99,118	99,118
<b>Capital Assets, Net</b>	1,184,621	1,266,985
Total assets	\$ 1,830,560	\$ 1,669,837
 <b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b>		
Accounts payable	\$ 90,703	\$ 109,727
Accrued expenses	140,812	139,891
Total current liabilities	231,515	249,618
<b>Net Assets</b>		
Invested in capital assets	1,184,621	1,266,361
Unrestricted	315,306	54,740
Restricted - nonexpendable	99,118	99,118
Total net assets	1,599,045	1,420,219
Total liabilities and net assets	\$ 1,830,560	\$ 1,669,837

**Logan Manor Community Health Services**  
**A Fund of the City of Logan, Kansas**  
**Statements of Revenues, Expenses and Changes in Net Assets**  
**Years Ended December 31, 2011 and 2010**

	<u>2011</u>	<u>2010</u>
<b>Operating Revenues</b>		
Net resident service revenue, net of provision for uncollectible accounts; 2011 - \$36,000, 2010 - \$5,000	\$ 2,309,100	\$ 2,034,645
Other	43,206	15,702
	<u>2,352,306</u>	<u>2,050,347</u>
<b>Operating Expenses</b>		
Salaries and wages	1,401,732	1,312,916
Employee benefits	262,979	274,417
Contract labor	118,415	109,870
Medical supplies and drugs	92,343	87,513
Food	108,076	99,010
Utilities and telephone	83,276	83,457
Repairs and maintenance	76,001	57,994
Insurance	66,136	62,249
Mileage	6,249	5,421
Dues and subscriptions	23,506	4,786
Advertising	10,514	9,047
Office supplies	10,841	8,363
Supplies and other	28,911	20,607
Depreciation	104,500	114,658
	<u>2,393,479</u>	<u>2,250,308</u>
<b>Operating Loss</b>	<u>(41,173)</u>	<u>(199,961)</u>
<b>Nonoperating Revenues</b>		
Intergovernmental revenue	10,000	10,000
Interest income	1,849	4,024
Noncapital gifts	208,150	10,725
	<u>219,999</u>	<u>24,749</u>
<b>Increase (Decrease) in Net Assets</b>	178,826	(175,212)
<b>Net Assets, Beginning of Year</b>	<u>1,420,219</u>	<u>1,595,431</u>
<b>Net Assets, End of Year</b>	<u>\$ 1,599,045</u>	<u>\$ 1,420,219</u>

**Logan Manor Community Health Services**  
**A Fund of the City of Logan, Kansas**  
**Statements of Cash Flows**  
**Years Ended December 31, 2011 and 2010**

	<u>2011</u>	<u>2010</u>
<b>Operating Activities</b>		
Receipts from and on behalf of residents	\$ 2,212,752	\$ 2,014,363
Payments to suppliers and contractors	(636,864)	(468,515)
Payments to or on behalf of employees	(1,663,790)	(1,598,801)
Other receipts, net	<u>43,206</u>	<u>14,202</u>
Net cash used in operating activities	<u>(44,696)</u>	<u>(38,751)</u>
<b>Noncapital Financing Activities</b>		
Intergovernmental revenue supporting operations	10,000	10,000
Gifts for specific operating activities	<u>208,150</u>	<u>10,725</u>
Net cash provided by noncapital financing activities	<u>218,150</u>	<u>20,725</u>
<b>Capital and Related Financing Activities</b>		
Purchase of capital assets	<u>(22,760)</u>	<u>(66,333)</u>
Net cash used in capital and related financing activities	<u>(22,760)</u>	<u>(66,333)</u>
<b>Investing Activities</b>		
Purchase of short-term certificates of deposit	(200,000)	(1,758)
Maturities of short-term certificates of deposit	101,758	50,400
Interest income	<u>1,849</u>	<u>4,024</u>
Net cash provided by (used in) investing activities	<u>(96,393)</u>	<u>52,666</u>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	54,301	(31,693)
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>129,831</u>	<u>161,524</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u>\$ 184,132</u>	<u>\$ 129,831</u>

**Logan Manor Community Health Services**  
**A Fund of the City of Logan, Kansas**  
**Statements of Cash Flows (Continued)**  
**Years Ended December 31, 2011 and 2010**

	<b>2011</b>	<b>2010</b>
<b>Reconciliation of Cash to the Balance Sheets</b>		
Cash in current assets	\$ 85,014	\$ 30,713
Assets limited to use	99,118	99,118
Total cash	\$ 184,132	\$ 129,831
<b>Reconciliation of Net Operating Revenues (Expenses) to Net Cash Used in Operating Activities</b>		
Operating loss	\$ (41,173)	\$ (199,961)
Depreciation	104,500	114,658
Contributions of long lived assets	-	(1,500)
Changes in operating assets and liabilities		
Resident accounts receivable, net	(96,348)	(20,282)
Accounts payable and accrued expenses	(17,479)	77,153
Other assets and liabilities	5,804	(8,819)
Net cash used in operating activities	\$ (44,696)	\$ (38,751)
<b>Supplemental Cash Flows Information</b>		
Capital asset acquisitions included in accounts payable	\$ -	\$ 624

**Logan Manor Community Health Services**  
**A Fund of the City of Logan, Kansas**  
**Notes to Financial Statements**  
**December 31, 2011 and 2010**

**Note 1: Nature of Operations and Summary of Significant Accounting Policies**

***Nature of Operations and Reporting Entity***

The City of Logan d/b/a Logan Manor Community Health Services (Manor) is an adult care facility located in Logan, Kansas. The Manor is a fund of City of Logan, Kansas (City), and the City Commissioners appoint members to the Board of Trustees of the Manor. The Manor primarily earns revenues by providing inpatient residential long-term care, assisted living services and home health services to its residents who are from the northwest Kansas area.

***Basis of Accounting and Presentation***

The financial statements of the Manor have been prepared on the accrual basis of accounting using the economic resources measurement focus. Revenues, expenses, gains, losses, assets and liabilities from exchange and exchange-like transactions are recognized when the exchange transaction takes place, while those from government-mandated nonexchange transactions are recognized when all applicable eligibility requirements are met. Operating revenues and expenses include exchange transactions. Government-mandated nonexchange transactions that are not program specific such as intergovernmental revenue from property taxes and investment income are included in nonoperating revenues and expenses. The Manor first applies restricted net assets when an expense or outlay is incurred for purposes for which both restricted and unrestricted net assets are available.

The Manor prepares its financial statements as a business-type activity in conformity with applicable pronouncements of the Governmental Accounting Standards Board (GASB). Pursuant to GASB Statement No. 20, the Manor has elected to apply the provisions of all relevant pronouncements of the Financial Accounting Standards Board (FASB) that were issued on or before November 30, 1989, and do not conflict with or contradict GASB pronouncements.

***Use of 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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

***Cash Equivalents***

The Manor considers all liquid investments with original maturities of three months or less to be cash equivalents. At December 31, 2011 and 2010, cash equivalents consisted primarily of a short-term certificate of deposit.

**Logan Manor Community Health Services**  
**A Fund of the City of Logan, Kansas**  
**Notes to Financial Statements**  
**December 31, 2011 and 2010**

***Intergovernmental Revenue***

The Manor received approximately 0.5% of its financial support from intergovernmental revenue derived from property taxes in 2011 and 2010. One hundred percent of these funds were used to support operations in both years.

Property taxes are assessed by the City in November and are received beginning in January of the following year. Intergovernmental revenue is recognized in full in the year in which use is first permitted.

***Risk Management***

The Manor is exposed to various risks of loss from torts; theft of, damage to and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; medical malpractice; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters. Settled claims have not exceeded this commercial coverage in any of the three preceding years.

***Resident Accounts Receivable***

The Manor reports resident accounts receivable for services rendered at net realizable amounts from third-party payers, residents and others. The Manor provides an allowance for uncollectible accounts based upon a review of outstanding receivables, historical collection information and existing economic conditions.

***Supplies***

Supply inventories are stated at the lower of cost, determined using the first-in, first-out method, or market.

***Capital Assets***

Capital assets are recorded at cost at the date of acquisition, or fair value at the date of donation if acquired by gift. Depreciation is computed using the straight-line method over the estimated useful life of each asset. The following estimated useful lives are being used by the Manor:

Buildings	39 - 50 years
Building improvements	10 - 35 years
Major moveable equipment	3 - 15 years

**Logan Manor Community Health Services**  
**A Fund of the City of Logan, Kansas**  
**Notes to Financial Statements**  
**December 31, 2011 and 2010**

***Compensated Absences***

Manor policies permit most employees to accumulate vacation, holiday, personal and sick leave benefits that may be realized as paid time off or as a cash payment. Expense and the related liability are recognized as vacation and sick leave benefits are earned whether the employee is expected to realize the benefit as time off or in cash. Compensated absence liabilities are computed using the regular pay and termination pay rates in effect at the balance sheet date plus an additional amount for compensation-related payments such as social security and Medicare taxes computed using rates in effect at that date.

***Net Assets***

Net assets of the Manor are classified in three components. Net assets invested in capital assets consist of capital assets net of accumulated depreciation. Restricted nonexpendable net assets are noncapital assets that are required to be maintained in perpetuity as specified by parties external to the Manor, such as permanent endowments. Unrestricted net assets are remaining assets less remaining liabilities that do not meet the definition of invested in capital assets or restricted nonexpendable.

***Net Resident Service Revenue***

The Manor has agreements with third-party payers that provide for payments to the Manor at amounts different from its established rates. Net resident service revenue is reported at the estimated net realizable amounts from residents, third-party payers and others for services rendered and includes estimated retroactive revenue adjustments and a provision for uncollectible accounts. Retroactive adjustments are considered in the recognition of revenue on an estimated basis in the period the related services are rendered and such estimated amounts are revised in future periods as adjustments become known.

***Income Taxes***

As an essential government function of the City, the Manor is generally exempt from federal and state income taxes under Section 115 of the Internal Revenue Code and a similar provision of state law.

***Subsequent Events***

Subsequent events have been evaluated through the date of the Independent Accountants' Report, which is the date the financial statements were available to be issued.

**Logan Manor Community Health Services**  
**A Fund of the City of Logan, Kansas**  
**Notes to Financial Statements**  
**December 31, 2011 and 2010**

**Note 2: Net Resident Service Revenue**

The Manor has agreements with third-party payers that provide for payments to the Manor at amounts different from its established rates. These payment arrangements include:

*Medicare.* Skilled nursing services rendered to Medicare program beneficiaries are paid at prospectively determined rates.

*Medicaid.* Services rendered to Medicaid program beneficiaries are reimbursed under a cost-based prospective reimbursement methodology. Medicaid reimbursement for long-term care facility residents is based on a cost-based prospective reimbursement methodology. The Manor is reimbursed at a prospective rate with annual cost reports submitted to the Medicaid program. Rates are computed each calendar quarter using an average of the 2005, 2006 and 2007 cost reports and changes in the Medicaid resident case mix index. The Medicaid cost reports are subject to audit by the State and adjustments to rates can be made retroactively. As part of a provider assessment program approved by CMS on February 2, 2011, rates were updated retroactively to July 1, 2010, using 2007, 2008 and 2009 cost report data. Additional net revenues relative to the provider assessment program for the period from July 1, 2010 through June 30, 2011 (the State's fiscal year), were approximately \$93,000 and are included in 2011 net income. Effective July 1, 2011, rates were updated using 2008, 2009 and 2010 cost report data.

Approximately 37% and 28% of net resident service revenue are from participation in the Medicare and state-sponsored Medicaid programs for the years ended December 31, 2011 and 2010, respectively. Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation and change. As a result, it is reasonably possible that recorded estimates will change materially in the near term.

**Note 3: Deposits**

***Deposits***

Custodial credit risk is the risk in the event of a bank failure, a government's deposits may not be returned to it. The Manor's deposit policy for custodial credit risk requires compliance with the provisions of state law.

State law requires collateralization of all deposits with federal depository insurance; bonds and other obligations of the U.S. Treasury, U.S. agencies or instrumentalities or the state of Kansas; bonds of any city, county, school district or special road district of the state of Kansas; bonds of any state; or a surety bond having an aggregate value at least equal to the amount of the deposits.

**Logan Manor Community Health Services**  
**A Fund of the City of Logan, Kansas**  
**Notes to Financial Statements**  
**December 31, 2011 and 2010**

At December 31, 2011 and 2010, respectively, \$134,217 and \$0 of the Manor's bank balances of \$384,217 and \$231,597 were exposed to custodial credit risk as follows:

	<b>2011</b>	<b>2010</b>
Uninsured and collateral held by pledging financial institution's trust department or agent in other than the Manor's name	\$ 134,217	\$ -

**Summary of Carrying Values**

The carrying value of deposits shown above are included in the balance sheets as follows:

	<b>2011</b>	<b>2010</b>
Carrying value		
Deposits	\$ 384,776	\$ 232,233
Petty cash	(8)	(8)
	\$ 384,768	\$ 232,225
Included in the following balance sheet captions		
Cash	\$ 85,014	\$ 30,713
Short-term certificates of deposit	200,636	102,394
Assets limited to use by external donors	99,118	99,118
	\$ 384,768	\$ 232,225

**Note 4: Resident Accounts Receivable**

The Manor grants credit without collateral to its residents, many of whom are area residents and are insured under third-party payer agreements. Resident accounts receivable at December 31, 2011 and 2010, consisted of:

	<b>2011</b>	<b>2010</b>
Medicaid	\$ 90,277	\$ 64,300
Medicare	18,505	22,073
Residents	142,657	32,718
	251,439	119,091
Less allowance for uncollectible accounts	55,000	19,000
	\$ 196,439	\$ 100,091

**Logan Manor Community Health Services**  
**A Fund of the City of Logan, Kansas**  
**Notes to Financial Statements**  
**December 31, 2011 and 2010**

**Note 5: Capital Assets**

Capital assets activity for the years ended December 31, 2011 and 2010, was:

	<b>2011</b>			<b>Ending Balance</b>
	<b>Beginning Balance</b>	<b>Additions</b>	<b>Disposals</b>	
Land and improvements	\$ 73,522	\$ -	\$ -	\$ 73,522
Buildings and equipment	2,480,836	18,665	-	2,499,501
Major moveable equipment	237,439	3,471	-	240,910
	<u>2,791,797</u>	<u>22,136</u>	<u>-</u>	<u>2,813,933</u>
Less accumulated depreciation				
Land and improvements	34,635	2,215	-	36,850
Buildings and equipment	1,302,419	83,381	-	1,385,800
Major moveable equipment	187,758	18,904	-	206,662
	<u>1,524,812</u>	<u>104,500</u>	<u>-</u>	<u>1,629,312</u>
Capital Assets, Net	<u>\$ 1,266,985</u>	<u>\$ (82,364)</u>	<u>\$ -</u>	<u>\$ 1,184,621</u>

	<b>2010</b>			<b>Ending Balance</b>
	<b>Beginning Balance</b>	<b>Additions</b>	<b>Disposals</b>	
Land and improvements	\$ 72,417	\$ 1,105	\$ -	\$ 73,522
Buildings and equipment	2,438,779	42,057	-	2,480,836
Major moveable equipment	212,144	25,295	-	237,439
	<u>2,723,340</u>	<u>68,457</u>	<u>-</u>	<u>2,791,797</u>
Less accumulated depreciation				
Land and improvements	32,420	2,215	-	34,635
Buildings and equipment	1,212,576	89,843	-	1,302,419
Major moveable equipment	165,158	22,600	-	187,758
	<u>1,410,154</u>	<u>114,658</u>	<u>-</u>	<u>1,524,812</u>
Capital Assets, Net	<u>\$ 1,313,186</u>	<u>\$ (46,201)</u>	<u>\$ -</u>	<u>\$ 1,266,985</u>

**Logan Manor Community Health Services**  
**A Fund of the City of Logan, Kansas**  
**Notes to Financial Statements**  
**December 31, 2011 and 2010**

**Note 6: Permanently Restricted Net Assets**

At December 31, 2011 and 2010, restricted non-expendable net assets were available for the following purposes:

	<b>2011</b>	<b>2010</b>
Assisted living improvements	\$ 99,118	\$ 99,118

At December 31, 2011 and 2010, none of the Manor’s cash and certificates of deposit have been designated by the Manor’s Board of Trustees for capital acquisitions. Designated assets remain under the control of the Board of Trustees, which may at its discretion later use for other purposes.

**Note 7: Retirement Plans**

The Manor has a 401(a) money purchase pension plan covering substantially all employees. The Manor’s contribution is 4% of the employee’s salary. Contributions to the plan were \$38,505 and \$45,277 for 2011 and 2010, respectively.

**Note 8: Current Economic Conditions**

The current protracted economic decline continues to present nursing homes with difficult circumstances and challenges, which in some cases have resulted in large and unanticipated declines in the fair value of investments and other assets, large declines in contributions, constraints on liquidity and difficulty obtaining financing. The financial statements have been prepared using values and information currently available to the Manor.

Current economic conditions have made it difficult for certain residents to pay for services rendered. Further, the effect of economic conditions on the government may have an adverse effect on cash flows related to the Medicare and Medicaid programs.

Given the volatility of current economic conditions, the values of assets and liabilities recorded in the financial statements could change rapidly, resulting in material future adjustments in investment values and allowances for accounts and contributions receivable that could negatively impact the Manor’s ability to meet debt covenants or maintain sufficient liquidity.

## **Supplementary Information**

**Logan Manor Community Health Services**  
**A Fund of the City of Logan, Kansas**  
**Net Resident Service Revenue and Other Revenue**  
**Years Ended December 31, 2011 and 2010**

	<b>2011</b>	<b>2010</b>
Nursing service skilled care	\$ 2,020,058	\$ 1,728,339
Assisted living	305,098	331,933
Home health	11,021	6,946
Home and community based services	8,923	6,620
Gross resident service revenue	2,345,100	2,073,838
Contractual adjustments	-	(34,193)
Provision for uncollectible accounts	(36,000)	(5,000)
Net resident service revenue	\$ 2,309,100	\$ 2,034,645

**Other Revenue**

	<b>2011</b>	<b>2010</b>
Cafeteria sales	\$ 13,400	\$ 14,274
Barber and beauty shop	(100)	456
Miscellaneous income	29,906	972
	\$ 43,206	\$ 15,702

**Logan Manor Community Health Services**  
**A Fund of the City of Logan, Kansas**  
**Divisional Revenues and Expenses**  
**Years Ended December 31, 2011 and 2010**

	2011				Total
	Skilled Nursing	Assisted Living	Home Health	Home and Community Based Services	
<b>Operating Revenues</b>					
Net resident service revenue	\$ 1,984,058	\$ 305,098	\$ 11,021	\$ 8,923	\$2,309,100
Other	40,413	2,793	-	-	43,206
Total operating revenues	<u>2,024,471</u>	<u>307,891</u>	<u>11,021</u>	<u>8,923</u>	<u>2,352,306</u>
<b>Operating Expenses</b>					
Salaries and wages	1,254,910	143,963	-	2,859	1,401,732
Employee benefits	228,999	32,407	-	1,573	262,979
Contract labor	117,766	440	209	-	118,415
Drugs and medical supplies	92,423	(80)	-	-	92,343
Food and kitchen supplies	100,731	7,345	-	-	108,076
Utilities	62,378	20,898	-	-	83,276
Insurance	61,728	4,408	-	-	66,136
Repairs and maintenance	60,315	15,686	-	-	76,001
Supplies and other expenses	79,876	120	-	25	80,021
Depreciation	68,056	36,444	-	-	104,500
Total operating expenses	<u>2,127,182</u>	<u>261,631</u>	<u>209</u>	<u>4,457</u>	<u>2,393,479</u>
<b>Operating Income (Loss)</b>	<u>\$ (102,711)</u>	<u>\$ 46,260</u>	<u>\$ 10,812</u>	<u>\$ 4,466</u>	<u>\$ (41,173)</u>

**2010**

<b>Skilled Nursing</b>	<b>Assisted Living</b>	<b>Home Health</b>	<b>Home and Community Based Services</b>	<b>Total</b>
\$ 1,689,146	\$ 331,933	\$ 6,946	\$ 6,620	\$ 2,034,645
11,544	4,158	-	-	15,702
<u>1,700,690</u>	<u>336,091</u>	<u>6,946</u>	<u>6,620</u>	<u>2,050,347</u>
1,174,759	135,184	-	2,973	1,312,916
243,875	29,562	-	980	274,417
108,553	464	853	-	109,870
87,647	(134)	-	-	87,513
91,177	7,833	-	-	99,010
62,892	20,565	-	-	83,457
58,328	3,921	-	-	62,249
44,782	13,212	-	-	57,994
47,963	236	25	-	48,224
77,992	36,667	(1)	-	114,658
<u>1,997,968</u>	<u>247,510</u>	<u>877</u>	<u>3,953</u>	<u>2,250,308</u>
<u>\$ (297,278)</u>	<u>\$ 88,581</u>	<u>\$ 6,069</u>	<u>\$ 2,667</u>	<u>\$ (199,961)</u>