



Consolidated Financial Statements and Report of
Independent Certified Public Accountants

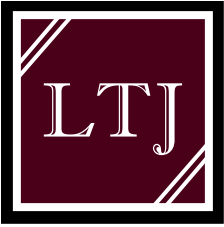
Mesa Developmental Services and Affiliate

June 30, 2009



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Logan, Thomas & Johnson, LLC
Certified Public Accountants

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors
Mesa Developmental Services

We have audited the accompanying consolidated statement of financial position of Mesa Developmental Services and Affiliate (the Center) as of June 30, 2009, and the related consolidated statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Center's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from the Center's 2008 financial statements, and in our report dated November 13, 2008, we expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America as established by the Auditing Standards Board of the American Institute of Certified Public Accountants. 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 consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, 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 consolidated financial statements referred to above present fairly, in all material respects, the financial position of Mesa Developmental Services and Affiliate as of June 30, 2009, and the changes in their net assets and their cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note B, the Center changed its method of accounting for county revenue in 2009.

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November 20, 2009

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Consolidated Financial Statements

Mesa Developmental Services and Affiliate
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
June 30, 2009
(With summarized financial information for June 30, 2008)

	2009	2008 (as restated)
ASSETS		
Current assets		
Cash and cash equivalents	\$ 3,280,825	\$ 2,589,835
Accounts receivable		
Fees and grants from governmental agencies, net	1,212,310	1,379,821
Other	48,777	46,421
Contribution receivable	250,000	225,000
Prepaid expenses and other	95,138	69,697
Total current assets	4,887,050	4,310,774
Restricted cash	25,283	22,391
Land, building and equipment, net	3,395,977	3,479,126
	\$ 8,308,310	\$ 7,812,291
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accrued liabilities	\$ 1,480,274	\$ 1,479,503
Current portion of long-term debt	66,993	62,447
Deferred revenue	14,773	17,062
Total current liabilities	1,562,040	1,559,012
Long-term debt		
Notes payable, net of current portion	793,931	861,354
Total liabilities	2,355,971	2,420,366
Commitments and contingencies	-	-
Net assets		
Unrestricted		
Net investment in land, building and equipment	2,535,053	2,555,325
Undesignated	3,108,889	2,540,113
Total unrestricted	5,643,942	5,095,438
Temporarily restricted	308,397	296,487
Total net assets	5,952,339	5,391,925
	\$ 8,308,310	\$ 7,812,291

The accompanying notes are an integral part of this statement.

Mesa Developmental Services and Affiliate
CONSOLIDATED STATEMENT OF ACTIVITIES

Year ended June 30, 2009

(With summarized financial information for the year ended June 30, 2008)

	Unrestricted	Temporarily restricted	Total	
			2009	2008 (as restated)
Fees and grants from governmental agencies				
Fees for services				
State of Colorado				
State General Fund				
Comprehensive	\$ 40,419	\$ -	\$ 40,419	\$ 88,634
Adult supported living	312,262	-	312,262	250,035
Children and families	556,954	-	556,954	484,512
Medicaid				
Comprehensive	9,727,239	-	9,727,239	10,309,456
Adult supported living	1,946,198	-	1,946,198	1,418,212
Children's extensive support	168,456	-	168,456	130,559
Children and families	104,978	-	104,978	61,468
Part C	188,716	-	188,716	124,488
Grants and other				
County	500,000	250,000	750,000	450,000
School districts	5,600	-	5,600	35,400
U.S. Department of Housing and Urban Development	26,961	-	26,961	32,237
Vocational Rehabilitation Grant	30,079	-	30,079	109,261
Other	7,957	-	7,957	-
Total fees and grants from governmental agencies	13,615,819	250,000	13,865,819	13,494,262
Public support - contributions	2,303	197,131	199,434	160,042
Residential room and board	759,796	-	759,796	809,302
Other revenue	312,303	-	312,303	343,091
Net assets released from restrictions				
Satisfaction of time restrictions	225,000	(225,000)	-	-
Satisfaction of purpose restrictions	210,221	(210,221)	-	-
Total support and revenue	15,125,442	11,910	15,137,352	14,806,697

(Continued)

The accompanying notes are an integral part of this statement.

Mesa Developmental Services and Affiliate
CONSOLIDATED STATEMENT OF ACTIVITIES (CONTINUED)
Year ended June 30, 2009
(With summarized financial information for the year ended June 30, 2008)

	Unrestricted	Temporarily restricted	Total	
			2009	2008 (as restated)
Expenses				
Program services				
Medicaid comprehensive	\$ 9,451,742	\$ -	\$ 9,451,742	\$ 10,537,467
State adult supported living	235,177	-	235,177	171,462
Medicaid adult supported living	1,619,523	-	1,619,523	1,184,466
Children's extensive support	159,661	-	159,661	125,368
Early intervention	490,832	-	490,832	436,284
Family support	210,844	-	210,844	220,335
Case management	1,008,699	-	1,008,699	895,724
Total program services	13,176,478	-	13,176,478	13,571,106
Supporting services				
Management and general	1,400,460	-	1,400,460	1,354,958
Total expenses	14,576,938	-	14,576,938	14,926,064
CHANGE IN NET ASSETS	548,504	11,910	560,414	(119,367)
Net assets, beginning of year, as previously reported	5,095,438	296,487	5,391,925	5,309,828
Adjustment for accounting change	-	-	-	201,464
Net assets, beginning of year, as restated	5,095,438	296,487	5,391,925	5,511,292
Net assets, end of year	\$ 5,643,942	\$ 308,397	\$ 5,952,339	\$ 5,391,925

The accompanying notes are an integral part of this statement.

Mesa Developmental Services and Affiliate
CONSOLIDATED STATEMENT OF CASH FLOWS

Year ended June 30, 2009

(With summarized financial information for the year ended June 30, 2008)

	2009	2008 (as restated)
Cash flows from operating activities		
Change in net assets	\$ 560,414	\$ (119,367)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation and amortization	255,900	243,137
Gain on sale of assets	(2,010)	(15,084)
Change in assets and liabilities		
Increase (decrease) in accounts receivable	165,155	(227,150)
Increase in contribution receivable	(25,000)	(23,536)
Increase in prepaid expenses	(25,441)	(3,391)
Increase (decrease) in accounts payable and accrued expenses	771	(50,639)
Increase (decrease) in deferred revenue	(2,289)	455
Net cash provided by (used in) operating activities	927,500	(195,575)
Cash flows from investing activities		
Purchase of land, building and equipment	(172,751)	(288,635)
Proceeds from sale of assets	2,010	30,970
(Increase) decrease in restricted cash	(2,892)	12,308
Net cash used in investing activities	(173,633)	(245,357)
Cash flows used in financing activities		
Payments on notes payable	(62,877)	(56,980)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	690,990	(497,912)
Cash and cash equivalents, beginning of year	2,589,835	3,087,747
Cash and cash equivalents, end of year	\$ 3,280,825	\$ 2,589,835
Supplemental data		
Cash paid for interest	\$ 59,668	\$ 68,155

The accompanying notes are an integral part of this statement.

Mesa Developmental Services and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2009

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of Mesa Developmental Services and Affiliate (the Center) is presented to assist in understanding the Center's financial statements.

1. *Principles of Consolidation*

The consolidated financial statements of Mesa Developmental Services (Mesa) include its affiliate, DD Housing, Incorporated. DD Housing, Incorporated is an affiliate of Mesa due to the fact that Mesa exercises control over the Board of Directors of DD Housing, Incorporated. Significant intercompany accounts and transactions have been eliminated.

2. *Summary of Business Activities*

Mesa was incorporated under the laws of the State of Colorado in 1966 for the purpose of providing a community center board to coordinate programs through interagency cooperation and local agencies to provide services to persons with developmental disabilities in Mesa County.

DD Housing, Incorporated was incorporated in 2000 for the purpose of holding assets purchased and constructed pursuant to grants received from the U.S. Department of Housing and Urban Development (HUD). Under HUD regulations, these assets are required to be held in a separate corporation for a period of not less than forty years. DD Housing, Incorporated is being operated as a non-profit corporation exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

The Center's revenue comes primarily from the State of Colorado for services provided.

3. *Description of Services Provided*

The major program services or supports and functional activities directly provided or purchased by the Center are:

Program Services or Supports

Comprehensive (Medicaid) refers to residential services, adult day services or supports and transportation activities as specified in the Individualized Plan. Included are number of different types of residential settings, which provide an array of training, learning, experiential and support activities provided in residential living alternatives designed to meet individual needs. Additionally, adult day services provide

Mesa Developmental Services and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2009

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. *Description of Services Provided (Continued)*

Program Services or Supports (Continued)

Comprehensive (Medicaid) (Continued)

opportunities for individuals to experience and actively participate in valued roles in the community. These services and supports enable individuals to access and participate in typical community activities such as work, recreation, and senior citizen activities. Finally, transportation activities refer to “Home to Day Program transportation” services relevant to an individual’s work schedule as specified in the Individualized Plan. For these purposes, “work schedule” is defined broadly to include adult and retirement activities such as education, training, community integration and employment.

Adult Supported Living (State and Medicaid) provides individualized living services for persons who are responsible for their own living arrangements in the community.

Children’s Extensive Support is a deeming waiver (only the child’s income is considered in determining eligibility) intended to provide needed services and supports to eligible children under the age of eighteen years in order for the children to remain in or return to the family home. Waiver services are targeted to children having extensive support needs which require constant line-of-sight supervision due to significantly challenging behaviors and/or coexisting medical conditions. Available services include personal assistance, household modification, specialized medical equipment and supplies, professional services, and community connection services.

Early Intervention is support for children from birth through age two which offer infants and toddlers and their families services and supports to enhance child development in the areas of cognition, speech, communication, physical, motor, vision, hearing, social-emotional development, and self help skills; parent-child or family interaction; and early identification, screening and assessment services.

Family Support provides an array of supportive services to the person with a developmental disability and his/her family when the person remains within the family home, thereby preventing or delaying the need for out-of-home placement, which is unwanted by the person or the family.

Case Management is the determination of eligibility for services and supports, service and support coordination, and the monitoring of all services and supports delivered pursuant to the Individualized Plan and the evaluation of results identified in the Individualized Plan.

Mesa Developmental Services and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2009

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. *Description of Services Provided (Continued)*

Supporting Services

Management and General includes those activities necessary for planning, coordination and overall direction of the Center, financial administration, general board activities and other related activities indispensable to the organization's corporate existence.

4. *Basis of Accounting*

Financial statements of the Center have been prepared on the accrual basis, whereby support and revenue are recorded when services are performed and expenses are recognized when incurred.

5. *Use of Estimates*

In preparing financial statements in conformity with accounting principles generally accepted in the United States of America, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the 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.

6. *Subsequent Events*

The Center has evaluated events and transactions occurring subsequent to the end of the fiscal year for potential recognition or disclosure through November 20, 2009, the date on which the financial statements were issued, and did not identify any events or transactions that would have a material impact on the financial statements.

7. *Cash and Cash Equivalents*

For purposes of the statement of cash flows, the Center considers all cash on hand and unrestricted cash on deposit, subject to immediate withdrawal, to be cash equivalents.

The Center maintains its cash balances in financial institutions, which at times, may exceed federally insured limits. The Center has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents.

Mesa Developmental Services and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2009

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

8. *Accounts Receivable*

The majority of the Center's accounts receivable are due from the State of Colorado. Accounts receivable are due according to contractual terms and are stated at the amounts management expects to collect from outstanding balances. The Center determines its allowance by considering a number of factors, including the length of time accounts receivable are past due and the Center's previous collection history. The Center writes off accounts receivable to bad debt expense after reasonable collection efforts have been made and payments subsequently received on such receivables are recorded as revenue.

9. *Land, Building and Equipment*

Land, building and equipment are reported at cost for purchased assets and at estimated value, at the date of receipt, for donated property. Any asset purchased for more than \$5,000 that has a life expectancy of more than one year is capitalized. Depreciation is provided on the straight-line method over the following estimated useful lives:

	<u>Years</u>
Buildings and improvements	5–30
Administrative and other equipment	3–10
Program equipment	3–5
Vehicles	3–7

10. *Revenue Recognition*

Revenues are recognized when services are performed. The Center receives certain revenue for which if it does not spend all the revenue in the current year and the Center met certain control points, it is allowed to recognize five percent of the total original revenue and the remaining excess revenue is deferred to the next year. Support from counties is considered a donation and recorded as a non-exchange transaction.

11. *Temporarily Restricted Revenue*

Donor restricted revenues, whose restrictions are currently satisfied in the same fiscal year, are reported as unrestricted revenue, rather than temporarily restricted. Donor restricted contributions, whose restrictions are not currently met, are reflected as an increase to temporarily restricted net assets.

Mesa Developmental Services and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2009

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

12. *Income Taxes*

The Center is operated as a nonprofit organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. Effective July 1, 2008, the Center adopted Financial Accounting Standards Board (FASB) Interpretation No. 48, *Accounting for Uncertainty in Income Taxes – An Interpretation of FASB Statement No. 109* (FIN 48). FIN 48 clarifies the accounting for uncertainty in income tax recognized in an entity's financial statements. FIN 48 requires entities to determine whether it is more likely than not that a tax position will be sustained upon examination by the appropriate taxing authorities before any part of the benefit can be recorded in the financial statements. It also provides guidance on the recognition, measurement, and classification of income tax uncertainties, along with any related interest or penalties. A tax position is measured at the largest amount of benefit that is greater than fifty percent likely of being realized upon settlement. The adoption of FIN 48 had no impact on the Center's financial statements.

13. *Prior Year Summarized Information*

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Center's financial statements for the year ended June 30, 2008, from which the summarized information was derived.

NOTE B – CHANGE IN ACCOUNTING

During the year ended June 30, 2009, the Center changed its method of accounting for revenue from the County to reporting the revenue as a contribution, whereas in all prior years the revenue was reported as fees for service. The new method of accounting for County revenue was adopted because management believes recording the County revenue as a contribution more accurately reflects the nature of the transaction because the revenue is not received as a result of specific direct services provided. The comparative information for 2008 has been adjusted to apply the new method retrospectively. The change in accounting increased contribution receivable as of June 30, 2008 by \$225,000, County revenue for the year ended June 30, 2008 by \$23,536 and temporarily restricted net assets as of July 1, 2007 by \$201,464.

Mesa Developmental Services and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2009

NOTE C – RESTRICTED CASH

Restricted cash consists of cash restricted for HUD operations of \$25,283 as of June 30, 2009.

NOTE D – FEES AND GRANTS FROM GOVERNMENTAL AGENCIES

Amounts receivable from governmental agencies at June 30, 2009, are as follows:

State of Colorado	
General Fund	\$ 71,765
Medicaid, net of allowance of \$8,000	1,125,184
Part C	8,701
Other	<u>6,660</u>
	\$ <u>1,212,310</u>

NOTE E – CONTRIBUTION RECEIVABLE

At June 30, 2009, the Center had a \$250,000 contribution receivable from one donor which will be received within one year.

NOTE F – LAND, BUILDING AND EQUIPMENT

Land, building and equipment consists of the following at June 30, 2009:

Buildings and improvements	\$ 4,661,231
Administrative and other equipment	479,606
Program equipment	164,268
Vehicles	<u>989,377</u>
	6,294,482
Less accumulated depreciation and amortization	<u>3,408,080</u>
	2,886,402
Land	<u>509,575</u>
	\$ <u>3,395,977</u>

NOTE G – DEFERRED REVENUE

Deferred revenue of \$14,773 at June 30, 2009 consists of unspent State adult supported living services funds.

Mesa Developmental Services and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2009

NOTE H – NOTES PAYABLE

In December 2003, the Center borrowed \$1,245,000 from a financial institution with a variable interest rate of prime plus 1%, which is due in February 2018, payable in monthly principal and interest installments of \$9,910. The interest rate cannot adjust below 5% or above 11%. The interest rate was 6.0% at June 30, 2009. The interest rate change will not occur more often than each three years on the anniversary date of the note and the change will not exceed 2%. The note is collateralized by land and building. The outstanding principal balance at June 30, 2009 is \$860,924.

Interest expense for the year ended June 30, 2009 was \$59,668. At June 30, 2009, future principal maturities of the notes payable are as follows:

Year ending June 30,	
2010	\$ 66,993
2011	71,835
2012	77,028
2013	82,597
2014	88,568
Thereafter	<u>473,903</u>
	860,924
Less current portion	<u>66,993</u>
	\$ <u>793,931</u>

NOTE I – LINE OF CREDIT

The Center maintains an uncollateralized line of credit with a bank, which allows for advances up to \$750,000 bearing interest at the prime rate, but the interest rate cannot adjust below 4.5% or above 24%. At June 30, 2009, the prime rate is 3.25%, therefore the line of credit interest rate is 4.5%. This line matured on November 1, 2009 and was not renewed. There were no amounts outstanding on the line of credit as of June 30, 2009.

Mesa Developmental Services and Affiliate
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
 June 30, 2009

NOTE J – TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets consist of the following at June 30, 2009:

Purpose restricted		
Residential programs	\$	49,490
Respite		1,100
Family services		2,682
Administration/other		2,746
Part C		2,379
Time restricted		<u>250,000</u>
	\$	<u><u>308,397</u></u>

NOTE K – LEASE COMMITMENTS

The Center leases building space and residential facilities on a month-to-month basis. Rental expense for property under operating leases was \$97,886 for the year ended June 30, 2009, which also includes month-to-month operating leases for apartments in which residential clients reside.

Future maturities rental payments for non-cancelable operating leases at June 30, 2009 are:

Year ending June 30,		
2010	\$	51,602
2011		53,156
2012		28,518
2013		29,376
2014		<u>4,920</u>
	\$	<u><u>167,572</u></u>

NOTE L – RETIREMENT PLAN

The Center has adopted a tax deferred annuity plan in which all employees are eligible to participate. The Center will match employees' contributions up to 3% of the employee's gross salary after two years of employment. The retirement plan expense totaled \$101,120 for the year ended June 30, 2009.

Mesa Developmental Services and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2009

NOTE M – DEFERRED COMPENSATION

In August 2007, the Center entered into a deferred compensation agreement with a key executive. The agreement provides for certain postretirement benefits, contingent on certain conditions, beginning in August 2008 and payable for one year. The Center had a liability as of June 30, 2009 of \$18,668 related to this agreement.

NOTE N – RELATED PARTY TRANSACTIONS

The Center receives a substantial amount of revenue from the State of Colorado. The amount of receivables the Center has from the State of Colorado is disclosed in Note D and the Center has a payable to the State of Colorado in the amount of \$77,635 of which \$3,779 is recorded as an offset in accounts-receivable fees and grants from governmental agencies and \$73,856 is recorded in accounts payable and accrued liabilities. These transactions are considered to be transactions with a related party by virtue of the significant management influence exercised by the State of Colorado through contract provisions.

The Center purchases services from a provider agency, which is economically dependent on the Center for revenue and over which the Center exercises significant management influence through contract provisions. Total expenses incurred by the Center to this organization for the year ended June 30, 2009, were approximately \$1,622,000 of which approximately \$139,000 is due to this organization at June 30, 2009, and is included in accounts payable and accrued liabilities.

NOTE O – COMMITMENTS AND CONTINGENCIES

U.S. Department of Housing and Urban Development Capital Advance

On May 1, 2001, the Center received approval for a capital advance from the U.S. Department of Housing and Urban Development (HUD) in the amount of \$694,238. This capital advance was awarded for the purpose of acquiring and constructing specific residential facilities. Provided that these facilities remain available for occupancy by very low income people with disabilities through February 1, 2042, the capital advance will not become payable, and will be discharged on that date. If any default occurs, the capital advance bears interest at 6.0%, accruing from February 1, 2002, and becomes immediately payable. As of June 30, 2009, no default has occurred.

Mesa Developmental Services and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2009

NOTE O – COMMITMENTS AND CONTINGENCIES (CONTINUED)

Colorado Division of Housing Grant

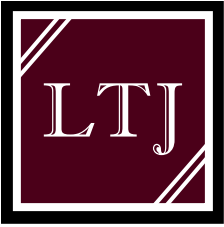
On May 1, 2001, the Center received a grant from the Colorado Division of Housing (CDH) in the amount of \$150,000. This grant was awarded for the purpose of acquiring and constructing specific residential facilities. Provided that these facilities remain available for occupancy by low and moderate income persons at affordable rents through February 1, 2042, the grant will not become payable, and the associated contingent liability will be discharged on that date. If any default occurs, the grant becomes immediately payable in full, but bears no interest. As of June 30, 2009, no default has occurred.

Colorado Department of Local Affairs Grant

The Center is contingently liable to the Colorado Department of Local Affairs for funding of an addition to one of the Center's group homes in the amount of \$39,000 in HOME grant funds. The grant agreement provides that, as long as the facility is used to provide housing for people with very low and low incomes for 20 years from the date of contract execution, the Center will not be required to repay any portion of the grant. The usage restriction will end in 2026. If there is a change in use, the Center, its successors and assignees, grantees or lessees shall be required to repay the State the grant funds attributed to this property, unless the State authorizes the transfer of repaid funds to one or more public housing entities or private nonprofit corporations.

Supplementary Information

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Logan, Thomas & Johnson, LLC
Certified Public Accountants

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
ON SUPPLEMENTARY INFORMATION

Board of Directors
Mesa Developmental Services

Our audit was conducted for the purpose of forming an opinion on the basic consolidated financial statements taken as a whole of Mesa Developmental Services and Affiliate (the Center) as of and for the year ended June 30, 2009, which are presented in the preceding section of this report. The consolidated summary of revenue and expenses by program, consolidated schedule of Medicaid supported living services, consolidated schedule of case management services, consolidated schedule of room and board and other unallowable expenses, consolidated schedule of accounts receivable—fees and grants from governmental agencies, and consolidating schedules are presented for purposes of additional analysis of the consolidated financial statements rather than to present the financial position, changes in net assets and cash flows for individual companies and are not a required part of the consolidated financial statements. The statistical data shown on pages 26 through 31 and the consolidated schedule of room and board and other unallowable expenses on pages 32 and 33 have been summarized from the Center's records and were not subjected to the audit procedures applied in the audit of the basic financial statements. Accordingly, we do not express an opinion on such information. Such information, except for that portion marked "unaudited," on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and, in our opinion, is fairly stated in all material respects in relation to the consolidated financial statements taken as a whole.

Logan, Thomas & Johnson, LLC

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November 20, 2009

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Mesa Developmental Services and Affiliate
CONSOLIDATED SUMMARY OF REVENUE AND EXPENSES BY PROGRAM
Year ended June 30, 2009
(With summarized financial information for the year ended June 30, 2008)

	Program Services			
	Non specified	Medicaid comprehen- sive	State adult supported living	Medicaid adult supported living
Fees and grants from governmental agencies				
Fees for services				
State of Colorado				
State General Fund				
Comprehensive	\$ -	\$ -	\$ -	\$ -
Adult supported living	-	-	245,819	-
Children and families	-	-	-	-
Medicaid				
Comprehensive	-	9,038,271	-	-
Adult supported living	-	-	-	1,730,606
Children's extensive support	-	-	-	-
Children and families	-	-	-	-
Part C	-	-	-	-
Grants and other				
County	-	538,820	13,497	92,029
School districts	-	-	-	-
U.S. Department of Housing and Urban Development	-	26,961	-	-
Vocational Rehabilitation Grant	-	30,079	-	-
Other	-	-	-	-
Total fees and grants from governmental agencies	-	9,634,131	259,316	1,822,635
Public support - contributions	-	43,679	-	-
Residential room and board	-	759,796	-	-
Other revenue	-	246,483	-	324
Total support and revenue	\$ -	\$ 10,684,089	\$ 259,316	\$ 1,822,959
Expenses				
Salaries				
Direct care	\$ -	\$ 4,180,886	\$ 122,488	\$ 604,785
Other	-	-	-	-
Payroll taxes	-	405,839	25,577	47,924
Employee benefits	-	536,239	12,035	109,325
Total personal services	-	5,122,964	160,100	762,034
Medical professional services				
Physicians	-	-	-	-
Other	-	77,007	4,860	12,561
Other professional services	-	1,005,929	5,401	79,831
Staff development	-	32,323	-	1,785
Staff travel	-	46,208	5,140	26,869

Program Services

Children's extensive support	Early intervention	Family support	Case management	Management and general	Total	
					2009	2008 (as restated)
\$ -	\$ -	\$ -	\$ 21,228	\$ 19,191	\$ 40,419	\$ 88,634
-	-	-	28,883	37,560	312,262	250,035
-	260,840	171,068	48,904	76,142	556,954	484,512
-	-	-	585,589	103,379	9,727,239	10,309,456
-	-	-	215,592	-	1,946,198	1,418,212
149,433	-	-	19,023	-	168,456	130,559
-	-	-	104,978	-	104,978	61,468
-	149,776	-	27,387	11,553	188,716	124,488
9,061	27,724	12,020	56,849	-	750,000	450,000
-	5,600	-	-	-	5,600	35,400
-	-	-	-	-	26,961	32,237
-	-	-	-	-	30,079	109,261
-	7,957	-	-	-	7,957	-
158,494	451,897	183,088	1,108,433	247,825	13,865,819	13,494,262
31,314	62,033	48,254	-	14,154	199,434	160,042
-	-	-	-	-	759,796	809,302
-	46,877	540	-	18,079	312,303	343,091
<u>\$ 189,808</u>	<u>\$ 560,807</u>	<u>\$ 231,882</u>	<u>\$ 1,108,433</u>	<u>\$ 280,058</u>	<u>\$ 15,137,352</u>	<u>\$ 14,806,697</u>
\$ 20,249	\$ 332,389	\$ 62,541	\$ 718,816	\$ -	\$ 6,042,154	\$ 5,500,958
-	-	-	-	867,003	867,003	866,232
1,964	32,516	5,956	66,602	115,528	701,906	640,230
1,527	24,709	8,345	91,165	119,187	902,532	1,047,682
23,740	389,614	76,842	876,583	1,101,718	8,513,595	8,055,102
-	-	-	-	-	-	-
326	32,504	11,562	-	-	138,820	113,725
76,432	1,635	80,894	13,619	69,462	1,333,203	1,249,642
171	1,994	482	2,845	12,051	51,651	55,748
354	17,959	1,860	13,855	9,634	121,879	115,603

(Continued)

Mesa Developmental Services and Affiliate
CONSOLIDATED SUMMARY OF REVENUE AND EXPENSES BY PROGRAM (CONTINUED)
Year ended June 30, 2009
(With summarized financial information for the year ended June 30, 2008)

	Program Services			
	Non specified	Medicaid comprehen- sive	State adult supported living	Medicaid adult supported living
Vehicles				
Fuel and oil	\$ -	\$ 42,870	\$ 2,129	\$ 9,777
Maintenance	-	28,512	1,645	7,630
Leases	-	-	-	-
Occupancy				
Rent	-	65,484	1,612	6,790
Maintenance	-	185,297	3,463	21,335
Utilities	-	146,837	53	4,261
Equipment				
Leases	-	-	-	-
Maintenance	-	-	-	-
Supplies				
Medical and client care supplies	-	36,126	-	6
Pharmacy	-	25,259	-	900
Production materials	-	-	-	-
Other	-	218,534	1,461	19,128
Telephone	-	47,509	28	2,340
Dues and subscriptions	-	26,611	43	2,636
Food	-	235,460	-	-
Insurance	-	54,017	1,593	9,880
Interest	-	30,825	22	4,412
Other	-	89,279	8,758	17,171
In-kind donations	-	-	-	-
Total direct program expenses	-	7,517,051	196,308	989,346
Purchased services	-	1,741,059	34,815	605,920
Expenses before depreciation and amortization	-	9,258,110	231,123	1,595,266
Depreciation and amortization	-	193,632	4,054	24,257
Total expenses	\$ -	\$ 9,451,742	\$ 235,177	\$ 1,619,523

Program Services

Children's extensive support	Early intervention	Family support	Case management	Management and general	Total	
					2009	2008 (as restated)
\$ -	\$ -	\$ 6	\$ 79	\$ 11	\$ 54,872	\$ 69,830
-	-	4	61	8	37,860	32,391
-	-	-	-	-	-	-
-	24,000	-	-	-	97,886	91,776
1,211	2,536	1,298	17,315	21,924	254,379	188,457
624	223	669	8,926	11,299	172,892	164,970
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	6,652	-	-	42,784	50,447
-	-	239	-	-	26,398	22,717
-	-	-	-	-	-	-
2,281	6,947	3,390	32,933	36,403	321,077	273,007
224	3,594	407	3,973	3,206	61,281	57,072
373	3,706	401	5,446	9,734	48,950	46,594
-	-	-	-	-	235,460	240,721
404	191	437	5,838	7,328	79,688	79,163
679	243	728	9,708	13,368	59,985	69,376
13,213	3,143	24,009	4,647	87,625	247,845	212,392
-	-	-	-	-	-	-
120,032	488,289	209,880	995,828	1,383,771	11,900,505	11,188,733
38,739	-	-	-	-	2,420,533	3,494,194
158,771	488,289	209,880	995,828	1,383,771	14,321,038	14,682,927
890	2,543	964	12,871	16,689	255,900	243,137
<u>\$ 159,661</u>	<u>\$ 490,832</u>	<u>\$ 210,844</u>	<u>\$ 1,008,699</u>	<u>\$ 1,400,460</u>	<u>\$ 14,576,938</u>	<u>\$ 14,926,064</u>

(Continued)

Mesa Developmental Services and Affiliate
CONSOLIDATED SUMMARY OF REVENUE AND EXPENSES BY PROGRAM (CONTINUED)
Year ended June 30, 2009
(With summarized financial information for the year ended June 30, 2008)

	Program Services			
	Non specified	Medicaid comprehen- sive	State adult supported living	Medicaid adult supported living
Total expenses	\$ -	\$ 9,451,742	\$ 235,177	\$ 1,619,523
Less funded by private pay	-	-	-	70
Less funded by other sources	-	30,079	-	-
Less unallowable expenses	-	811,841	-	7,864
Total allowable expenses	-	8,609,822	235,177	1,611,589
Net allocated management and general (note A)	-	794,300	19,764	136,100
Adjusted total expenses	\$ -	\$ 9,404,122	\$ 254,941	\$ 1,747,689

Statistical Data (Unaudited)

1. Total days in residential used - State, Medicaid, private pay, etc.	45,466		
2. Total days in residential used - State and Medicaid only	45,466		
3. Unduplicated number of individuals	292	36	109
 Cost per unit of service			
Adjusted total expense/item 2	\$ 207		
Adjusted total expense/item 3		\$ 7,082	\$ 16,034

Note A:

Net management and general costs are allocated to program services based on the individual program's expenses as a percentage to total program expenses.

Program Services

Children's extensive support	Early intervention	Family support	Case management	Management and general	Total	
					2009	2008 (as restated)
\$ 159,661	\$ 490,832	\$ 210,844	\$ 1,008,699	\$ 1,400,460	\$ 14,576,938	\$ 14,926,064
-	-	-	-	-	70	26,735
-	-	62,219	-	-	92,298	157,244
679	-	-	9,708	13,086	843,178	891,672
158,982	490,832	148,625	998,991	1,387,374	13,641,392	13,850,413
13,417	41,248	17,719	84,768	(1,107,316)	-	-
<u>\$ 172,399</u>	<u>\$ 532,080</u>	<u>\$ 166,344</u>	<u>\$ 1,083,759</u>	<u>\$ 280,058</u>	<u>\$ 13,641,392</u>	<u>\$ 13,850,413</u>

10 299 98 844

\$ 17,240 \$ 1,780 \$ 1,697 \$ 1,284

Mesa Developmental Services and Affiliate
CONSOLIDATED SCHEDULE OF MEDICAID ADULT SUPPORTED LIVING SERVICES
Year ended June 30, 2009

	Personal assistance	Day habilitation	Supported employment
Revenue			
Medicaid	\$ 489,235	\$ 821,588	\$ 203,680
County	26,016	43,690	10,831
Total revenue	515,251	865,278	214,511
Total expenses	457,101	770,500	190,352
Less funded by other sources	70	-	-
Less unallowable expenses	4,500	228	-
Total allowable expenses	452,531	770,272	190,352
Net allocated management and general (note A)	38,413	64,750	15,997
Adjusted total expenses	490,944	835,022	206,349
Excess (deficiency) of revenues over expenses	\$ 24,307	\$ 30,256	\$ 8,162

Statistical Data (Unaudited)

1. Unduplicated number of individuals	105	90	40
2. Number of units provided	69,358	160,350	34,524
3. Number of occurrences provided			

Cost per unit of service

Adjusted total expense/item 2	\$ 7	\$ 5	\$ 6
Adjusted total expense/item 3			

Note A:

Net management and general costs are allocated to the different Medicaid Adult Supported Living Services categories based on the individual category's expenses as a percentage to total Medicaid Adult Supported Living Services expense.

Professional services	Transportation	Dental/vision/hearing	Environmental engineering	Total
\$ 5,028	\$ 192,592	\$ 14,203	\$ 4,280	\$ 1,730,606
267	10,242	755	228	92,029
5,295	202,834	14,958	4,508	1,822,635
5,087	179,607	13,025	3,851	1,619,523
-	-	-	-	70
-	-	197	2,939	7,864
5,087	179,607	12,828	912	1,611,589
427	15,094	1,095	324	136,100
5,514	194,701	13,923	1,236	1,747,689
\$ (219)	\$ 8,133	\$ 1,035	\$ 3,272	\$ 74,946

6	100	38	7
448	16,600	109	18

\$ 12	\$ 12	\$ 128	\$ 69
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Mesa Developmental Services and Affiliate
CONSOLIDATED SCHEDULE OF CASE MANAGEMENT SERVICES
Year ended June 30, 2009

	Targeted case manage- ment	Other case manage- ment	Total
	<u> </u>	<u> </u>	<u> </u>
Fees and grants from governmental agencies			
Fees for services			
State of Colorado			
State General Fund			
Comprehensive	\$ -	\$ 21,228	\$ 21,228
Adult supported living	-	28,883	28,883
Children and families	-	48,904	48,904
Medicaid			
Comprehensive	585,589	-	585,589
Adult supported living	215,592	-	215,592
Children's extensive support	19,023	-	19,023
Children and families	104,978	-	104,978
Part C	-	27,387	27,387
County	-	56,849	56,849
Total fees and grants from governmental agencies	<u>925,182</u>	<u>183,251</u>	<u>1,108,433</u>
Other revenue	-	-	-
Total support and revenue	<u>\$ 925,182</u>	<u>\$ 183,251</u>	<u>\$ 1,108,433</u>
Expenses			
Salaries			
Direct care	\$ 441,169	\$ 277,647	\$ 718,816
Other	-	-	-
Payroll taxes	40,877	25,725	66,602
Employee benefits	55,952	35,213	91,165
Total personal services	<u>537,998</u>	<u>338,585</u>	<u>876,583</u>
Medical professional services			
Physicians	-	-	-
Other	-	-	-
Other professional services	8,359	5,260	13,619
Staff development	1,746	1,099	2,845
Staff travel	8,503	5,352	13,855
Vehicles			
Fuel and oil	48	31	79
Maintenance	37	24	61
Leases	-	-	-

(Continued)

Mesa Developmental Services and Affiliate
CONSOLIDATED SCHEDULE OF CASE MANAGEMENT SERVICES (CONTINUED)
Year ended June 30, 2009

	Targeted case manage- ment	Other case manage- ment	Total
	<u> </u>	<u> </u>	<u> </u>
Occupancy			
Rent	\$ -	\$ -	\$ -
Maintenance	10,627	6,688	17,315
Utilities	5,478	3,448	8,926
Equipment			
Leases	-	-	-
Maintenance	-	-	-
Supplies			
Medical and client care supplies	-	-	-
Pharmacy	-	-	-
Production materials	-	-	-
Other	20,212	12,721	32,933
Telephone	2,438	1,535	3,973
Dues and subscriptions	3,342	2,104	5,446
Food	-	-	-
Insurance	3,583	2,255	5,838
Interest	5,958	3,750	9,708
Other	2,852	1,795	4,647
In-kind donations	-	-	-
Total direct program expenses	<u>611,181</u>	<u>384,647</u>	<u>995,828</u>
Depreciation and amortization	7,900	4,971	12,871
Total expenses	<u>\$ 619,081</u>	<u>\$ 389,618</u>	<u>\$ 1,008,699</u>
Statistical Data (Unaudited)			
Unduplicated number of individuals	518	326	
Full-time equivalents	12.68	8.11	

Mesa Developmental Services and Affiliate
CONSOLIDATED SCHEDULE OF ROOM AND BOARD AND OTHER UNALLOWABLE EXPENSES
Year ended June 30, 2009
(Unaudited)

	Program Services			
	Non specified	Medicaid comprehen- sive	State adult supported living	Medicaid adult supported living
Salaries				
Direct care	\$ -	\$ 88,660	\$ -	\$ 33
Other	-	-	-	24
Payroll taxes	-	8,866	-	-
Employee benefits	-	17,732	-	-
Total personal services	-	115,258	-	57
Medical professional services				
Physicians	-	-	-	-
Other	-	7,289	-	197
Other professional services	-	168,863	-	262
Staff development	-	-	-	-
Staff travel	-	684	-	2,939
Vehicles				
Fuel and oil	-	-	-	-
Maintenance	-	-	-	-
Leases	-	-	-	-
Occupancy				
Rent	-	47,262	-	-
Maintenance	-	95,078	-	-
Utilities	-	71,170	-	-
Equipment				
Leases	-	-	-	-
Maintenance	-	-	-	-
Supplies				
Medical and client care supplies	-	-	-	-
Pharmacy	-	-	-	-
Production materials	-	-	-	-
Other	-	-	-	-
Telephone	-	-	-	-
Dues and subscriptions	-	-	-	-
Food	-	235,459	-	-
Insurance	-	5,357	-	-
Interest	-	30,793	-	4,409
Other	-	13	-	-
In-kind donations	-	-	-	-
Total direct program expenses	-	777,226	-	7,864
Purchased services	-	-	-	-
Expenses before depreciation and amortization	-	777,226	-	7,864
Depreciation and amortization	-	34,615	-	-
Total expenses	\$ -	\$ 811,841	\$ -	\$ 7,864

Program Services

Children's extensive support	Early intervention	Family support	Case management	Management and general	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,693
-	-	-	-	-	24
-	-	-	-	-	8,866
-	-	-	-	-	17,732
-	-	-	-	-	115,315
-	-	-	-	-	-
-	-	-	-	-	7,486
-	-	-	-	-	169,125
-	-	-	-	-	-
-	-	-	-	-	3,623
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	47,262
-	-	-	-	-	95,078
-	-	-	-	-	71,170
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	235,459
-	-	-	-	-	5,357
679	-	-	9,708	13,086	58,675
-	-	-	-	-	13
-	-	-	-	-	-
679	-	-	9,708	13,086	808,563
-	-	-	-	-	-
679	-	-	9,708	13,086	808,563
-	-	-	-	-	34,615
\$ 679	\$ -	\$ -	\$ 9,708	\$ 13,086	\$ 843,178

Mesa Developmental Services and Affiliate
CONSOLIDATED SCHEDULE OF ACCOUNTS RECEIVABLE -
FEES AND GRANTS FROM GOVERNMENTAL AGENCIES
June 30, 2009

State of Colorado		
General Fund		
Adult supported living, net of payable of \$3,779	\$	22,534
Children and families		29,794
Case management		5,466
Management fee		12,036
Special purpose		1,935
Medicaid		
Comprehensive, net of allowance of \$8,000		840,093
Adult supported living		149,956
Children's extensive support		30,584
Targeted case management		81,901
Home based community services		499
Quality assurance		17,259
Utilization review		4,475
Autism waiver		417
Part C		8,701
Other		6,660
		<u>\$ 1,212,310</u>

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Mesa Developmental Services and Affiliate
CONSOLIDATING STATEMENT OF FINANCIAL POSITION
June 30, 2009

	<u>Mesa Developmental Services</u>	<u>DD Housing, Inc.</u>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 3,258,543	\$ 22,282
Accounts receivable		
Fees and grants from governmental agencies, net	1,212,310	-
Other	269,139	-
Contribution receivable	250,000	-
Prepaid expenses and other	95,138	-
	5,085,130	22,282
Restricted cash	-	25,283
Land, building and equipment, net	2,600,227	795,750
	\$ 7,685,357	\$ 843,315
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accrued expenses	\$ 1,480,274	\$ 220,362
Current portion of long-term debt	66,993	-
Deferred revenue	14,773	-
	1,562,040	220,362
Long-term debt		
Notes payable, net of current portion	793,931	-
	2,355,971	220,362
Net assets		
Unrestricted		
Net investment in land, building and equipment	1,739,303	795,750
Undesignated	3,281,686	(172,797)
	5,020,989	622,953
Temporarily restricted	308,397	-
	5,329,386	622,953
	\$ 7,685,357	\$ 843,315

<u>Eliminations</u>	<u>Consolidated</u>
\$ -	\$ 3,280,825
-	1,212,310
(220,362)	48,777
-	250,000
-	95,138
(220,362)	4,887,050
-	25,283
-	3,395,977
\$ (220,362)	\$ 8,308,310
\$ (220,362)	\$ 1,480,274
-	66,993
-	14,773
(220,362)	1,562,040
-	793,931
(220,362)	2,355,971
-	2,535,053
-	3,108,889
-	5,643,942
-	308,397
-	5,952,339
\$ (220,362)	\$ 8,308,310

Mesa Developmental Services and Affiliate
CONSOLIDATING STATEMENT OF ACTIVITIES
Year ended June 30, 2009

	Mesa Developmental Services	DD Housing, Inc.
Fees and grants from governmental agencies		
Fees for services		
State of Colorado		
State General Fund		
Comprehensive	\$ 40,419	\$ -
Adult supported living	312,262	-
Children and families	556,954	-
Medicaid		
Comprehensive	9,727,239	-
Adult supported living	1,946,198	-
Children's extensive support	168,456	-
Children and families	104,978	-
Part C	188,716	-
Grants and other		
County	750,000	-
School Districts	5,600	-
U.S. Department of Housing and Urban Development	2,170	24,791
Vocational Rehabilitation Grant	30,079	-
Other	7,957	-
Total fees and grants from governmental agencies	13,841,028	24,791
Public support - contributions	199,434	-
Residential room and board	732,925	26,871
Other revenue	312,273	30
Total support and revenue	15,085,660	51,692
Expenses		
Program services		
Medicaid comprehensive	9,357,113	94,629
State adult supported living	235,177	-
Medicaid adult supported living	1,619,523	-
Children's extensive support	159,661	-
Early intervention	490,832	-
Family support	210,844	-
Case management	1,008,699	-
Total program services	13,081,849	94,629
Supporting services		
Management and general	1,400,460	-
Total expenses	14,482,309	94,629
CHANGE IN NET ASSETS	603,351	(42,937)
Net assets, beginning of year	4,726,035	665,890
Net assets, end of year	\$ 5,329,386	\$ 622,953

<u>Eliminations</u>	<u>Consolidated</u>
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\$	-	\$	40,419
	-		312,262
	-		556,954
	-		9,727,239
	-		1,946,198
	-		168,456
	-		104,978
	-		188,716
	-		750,000
	-		5,600
	-		26,961
	-		30,079
	-		7,957
	-		<u>13,865,819</u>
	-		199,434
	-		759,796
	-		<u>312,303</u>
	-		15,137,352
	-		9,451,742
	-		235,177
	-		1,619,523
	-		159,661
	-		490,832
	-		210,844
	-		<u>1,008,699</u>
	-		13,176,478
	-		<u>1,400,460</u>
	-		<u>14,576,938</u>
	-		560,414
	-		<u>5,391,925</u>
\$	-	\$	<u><u>5,952,339</u></u>