

Highlands Ranch Community Association, Inc.
Balance Sheet for All Funds
As of May 31, 2019

Financial Row	ADMINISTRATIVE			RECREATION		BACKCOUNTRY		DEBT SERVICE		TOTAL
	OPERATING	RESERVE	OSCA	OPERATING	RESERVE	OPERATING	RESERVE	& PLANT		
ASSETS										
Current Assets										
Cash & Equivalents										
1000 - Wells Fargo Invest Sweep	\$ 3,381,054	\$ -	\$ -	\$ 163,389	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,544,443
1003 - Wells Fargo Rec Operating Checking	-	-	-	79,175	-	-	-	-	-	79,175
1004 - Wells Fargo BC Operating Checking	-	-	-	-	-	147,230	-	-	-	147,230
1005 - Wells Fargo Admin Operating Checking	116,143	-	-	-	-	-	-	-	-	116,143
1006 - 1st Bank MM	251,663	-	-	-	-	-	-	-	-	251,663
1008 - Colorado Business Bank MM	-	-	-	-	232,295	-	-	-	-	232,295
1010 - Front Range Bank MM	-	-	-	246,486	-	-	-	-	-	246,486
1012 - PSCU Rec Operating CD	-	-	-	107,174	-	-	-	-	-	107,174
1013 - PSCU Rec Reserve CD	-	-	-	-	111,241	-	-	-	-	111,241
1014 - PSCU Rec Operating Savings	-	-	-	80	-	-	-	-	-	80
1015 - TCF Bank MM	-	-	-	-	237,461	-	-	-	-	237,461
1016 - US Bank Rec Operating	-	-	-	251,331	-	-	-	-	-	251,331
1017 - WF Bond Fund Suppl. Reserve Trustee	-	-	-	-	-	-	-	-	1,725,251	1,725,251
1018 - WF Bond Supplemental Reserve	-	-	-	-	-	-	-	-	1,735,650	1,735,650
1020 - Wells Fargo Bond Fund Prepayments	-	-	-	-	-	-	-	-	2,178,324	2,178,324
1021 - Wells Fargo Bond Fund Trustee	-	-	-	-	-	-	-	-	2,711,258	2,711,258
1022 - Morgan Stanley Capital Project Fund	-	-	-	-	-	-	-	-	-	-
1023 - Morgan Stanley Capital Project CD	-	-	-	-	323,342	-	-	-	-	323,342
1024 - Morgan Stanley OSCA	-	-	(4,206)	-	-	-	-	-	-	(4,206)
1025 - Morgan Stanley OSCA CD	-	-	4,441,215	-	-	-	-	-	-	4,441,215
1026 - Morgan Stanley Rec Reserve MM	-	-	-	-	(13,936)	-	-	-	-	(13,936)
1027 - Morgan Stanley Rec Reserve CD	-	-	-	-	2,589,971	-	-	-	-	2,589,971
1028 - RBC Wealth Mgmt Admin Reserve MM	-	41,124	-	-	-	-	-	-	-	41,124
1029 - RBC Wealth Mgmt Admin Reserve CD	-	221,369	-	-	-	-	-	-	-	221,369
1030 - RBC Wealth Mgmt BC Operating MM	-	-	-	-	-	4,519	-	-	-	4,519
1031 - RBC Wealth Mgmt BC Operating CD	-	-	-	-	-	20,000	-	-	-	20,000
1032 - RBC Wealth Mgmt BC Reserve CD	-	-	-	-	-	-	150,751	-	-	150,751
1033 - RBC Wealth Mgmt BC Reserve	-	-	-	-	-	-	32,825	-	-	32,825
1036 - RBC Wealth Mgmt Spec Proj Fund MM	8,602	-	-	-	-	-	-	-	-	8,602
1037 - RBC Wealth Mgmt Spec Proj Fund MM CD	280,000	-	-	-	-	-	-	-	-	280,000
1044 - Cash Drawer Cash on Hand	-	-	-	2,887	-	-	-	-	-	2,887
1045 - Program Cash on Hand	200	-	-	-	-	-	-	-	-	200
Total Cash & Equivalents	4,037,662	262,493	4,437,009	850,522	3,480,374	171,749	183,576	8,350,483	21,773,868	
Accounts Receivable										
1100 - AR-Assessments and Legal	64,369	-	-	350,417	-	-	-	-	-	414,786
1105 - Allowance for Doubtful Accounts	(13,515)	-	-	(76,504)	-	-	-	-	-	(90,019)
1180 - AR- Covenants and Legal	647,400	-	-	-	-	-	-	-	-	647,400
1190 - AR - Miscellaneous	13,051	-	-	16,625	-	-	-	-	-	29,676
1191 - Accrued Interest Receivable	-	-	20,359	-	7,463	-	-	-	16,747	44,569
Total Accounts Receivable	711,305	-	20,359	290,538	7,463	-	-	16,747	1,046,412	
Other Current Asset										
1195 - Miscellaneous Receivable	17,582	-	-	123,101	-	6,542	-	-	-	147,225
1200 - Prepaid Expense	97,354	-	-	139,849	-	3,470	-	-	-	240,673
1205 - Prepaid Insurance	10,660	-	-	70,010	-	7,077	-	-	-	87,747

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Financial Row	ADMINISTRATIVE			RECREATION		BACKCOUNTRY		DEBT SERVICE	TOTAL
	OPERATING	RESERVE	OSCA	OPERATING	RESERVE	OPERATING	RESERVE	& PLANT	
1210 - Inventory	-	-	-	41,558	-	10,439	-	-	51,997
1225 - Undeposited Funds	(25)	-	-	(1)	-	-	-	-	(26)
Total Other Current Asset	125,571	-	-	374,517	-	27,528	-	-	527,616
Total Current Assets	4,874,538	262,493	4,457,368	1,515,577	3,487,837	199,277	183,576	8,367,230	23,347,896
Fixed Assets									
1300 - Computer Equipment, Computer Software & Telephones	-	537,935	-	-	-	-	2,182	850,925	1,391,042
1305 - Admin. Property & Equipment	-	94,502	-	-	-	-	1,734	77,779	174,015
1310 - NR Facility & Improvements	-	-	-	-	-	-	-	20,058,531	20,058,531
1315 - Vehicles	-	-	-	-	-	-	-	10,366	10,366
1320 - WR Facility & Improvements	-	-	-	-	-	-	-	14,311,682	14,311,682
1325 - ER Facility & Improvements	-	-	-	-	-	-	-	15,802,786	15,802,786
1330 - Land	-	-	-	-	-	-	-	1,925,000	1,925,000
1335 - ER Property & Equipment	-	-	-	-	-	-	-	1,363,253	1,363,253
1340 - SR Facility & Improvements	-	-	-	-	-	-	-	16,083,991	16,083,991
1345 - BC Admin Prop & Equipment	-	-	-	-	-	-	-	-	-
1350 - NR Property & Equipment	-	-	-	-	-	-	-	952,077	952,077
1355 - WR Property & Equipment	-	-	-	-	-	-	-	1,166,439	1,166,439
1360 - SR Property & Equipment	-	-	-	-	-	-	-	1,094,656	1,094,656
1365 - Backcountry Trail Design & Improvements	-	-	-	-	-	-	362,980	-	362,980
1370 - Construction In Progress	-	54,007	-	-	-	-	-	82,859	136,866
1375 - Backcountry Signage	-	-	-	-	-	-	61,853	-	61,853
1380 - Backcountry Equipment	-	-	-	-	-	-	230,539	-	230,539
1385 - Backcountry Gates/Installation/Fencing	-	-	-	-	-	-	154,573	-	154,573
1390 - Backcountry Horse Team	-	-	-	-	-	-	33,679	-	33,679
1395 - Backcountry Vehicle	-	-	-	-	-	-	495,847	-	495,847
1397 - Backcountry Wildlife Exhibits	-	-	-	-	-	-	1,800	-	1,800
1400 - Accum Depr-Computer Equip, Comp Software & Telephones	-	(284,015)	-	-	-	-	(2,182)	(527,991)	(814,188)
1405 - Accum Depr-Admin. Prop & Equip	-	(96,248)	-	-	-	-	(1,734)	(77,779)	(175,761)
1410 - Accum Depr-NR Property & Equip	-	-	-	-	-	-	-	(384,089)	(384,089)
1415 - Accum Depr-Vehicles	-	-	-	-	-	-	(153,357)	(10,366)	(163,723)
1420 - Accum Depr-NR Facility & Imprv	-	-	-	-	-	-	-	(10,588,339)	(10,588,339)
1430 - Accum Depr-ER Property & Equip	-	-	-	-	-	-	-	(690,763)	(690,763)
1435 - Accum Depr-ER Facility & Imprv	-	-	-	-	-	-	-	(9,213,868)	(9,213,868)
1450 - Accum Depr-WR Property & Equip	-	-	-	-	-	-	-	(549,637)	(549,637)
1455 - Accum Depr-WR Facility & Imprv	-	-	-	-	-	-	-	(7,545,909)	(7,545,909)
1460 - Accum Depr-SR Facility & Imprv	-	-	-	-	-	-	-	(6,910,815)	(6,910,815)
1465 - Accum Depr-SR Property & Equip	-	-	-	-	-	-	-	(554,952)	(554,952)
1470 - Accum Depr- Trail Design & Improvements	-	-	-	-	-	-	(182,714)	-	(182,714)
1475 - Accum Depr-Signage	-	-	-	-	-	-	(49,526)	-	(49,526)
1480 - Accum Depr - Backcountry Equip	-	-	-	-	-	-	(49,405)	-	(49,405)
1490 - Accum Depr - Horse Team	-	-	-	-	-	-	(18,787)	-	(18,787)
1497 - Accum Depr-Wildlife Exhibits	-	-	-	-	-	-	(1,800)	-	(1,800)
Total Fixed Assets	-	306,181	-	-	-	-	885,682	36,725,836	37,917,699
Other Assets									
1110 - PM Cash Clearing	-	-	-	17,607	-	-	-	-	17,607
1250 - Interfund Receivable	17,308	-	-	2,487,386	167,165	46,957	-	4	2,718,820
1255 - Loan from OSCA Loan Receivable	-	-	712,500	-	-	-	-	-	712,500

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As of May 31, 2019

Financial Row	ADMINISTRATIVE			RECREATION		BACKCOUNTRY		DEBT SERVICE & PLANT	TOTAL
	OPERATING	RESERVE	OSCA	OPERATING	RESERVE	OPERATING	RESERVE		
1600 - 1999 Bond Issuance Costs	-	-	-	-	-	-	-	179,983	179,983
Total Other Assets	17,308	-	712,500	2,504,993	167,165	46,957	-	179,987	3,628,910
Total ASSETS	\$ 4,891,846	\$ 568,674	\$ 5,169,868	\$ 4,020,570	\$ 3,655,002	\$ 246,234	\$ 1,069,258	\$ 45,273,053	\$ 64,894,505
LIABILITIES & EQUITY									
Current Liabilities									
Accounts Payable									
2000 - Accounts Payable	3,369	-	6,101	338,058	322,110	8,685	-	-	678,323
2015 - Accrued Bond Interest Payable	-	-	-	-	-	-	-	558,852	558,852
2025 - Preschool Scrips Pass Through	-	-	-	-	-	-	-	-	-
Total Accounts Payable	3,369	-	6,101	338,058	322,110	8,685	-	558,852	1,237,175
Other Current Liability									
2005 - Accrued Accounts Payable	130,399	-	-	81,403	263	62,408	-	-	274,473
2009 - Colorado Payback	-	-	-	9,096	-	3,658	-	-	12,754
2020 - Sales Taxes Payable - State	-	-	-	11	-	-	-	-	11
2045 - Accrued Payroll and Vacation Expense	61,848	-	-	263,863	-	16,093	-	-	341,804
2050 - AFLAC Pre-Tax	-	-	-	-	-	-	-	-	-
2055 - Cafeteria Plan EE Contribution	3,786	-	-	137	-	-	-	-	3,923
2060 - Health Savings Acct EE Cont	200	-	-	-	-	-	-	-	200
2100 - Unearned Assessments	65,388	-	-	717,637	-	-	-	-	783,025
2101 - Deferred Assessments	180,247	-	-	1,407,676	-	-	-	-	1,587,923
2102 - Unearned CIS Fines and Fees	657,441	-	-	-	-	-	-	-	657,441
2105 - Unearned Program & Facilities Revenue	116,989	-	-	1,033,020	-	98,912	-	-	1,248,921
2110 - Unearned Other Revenue	937	-	-	20,150	-	62,687	-	-	83,774
2115 - Unearned Sponsorship & Grant Revenue	31,042	-	-	15,000	-	-	-	-	46,042
2120 - Foreclosure Reserve	-	-	-	-	-	-	-	-	-
2125 - Prepaid Vegetation Mngt (Xcel)	-	-	-	-	-	20,068	-	-	20,068
2130 - Ppd Natural Resource Mngt -Elk	-	-	-	-	-	10,282	-	-	10,282
2135 - Ppd Water Line Easment	-	-	-	-	-	8,586	-	-	8,586
2250 - Interfund Payable	2,497,160	-	4,986	17,030	167,203	32,444	-	-	2,718,823
Total Other Current Liability	3,745,437	-	4,986	3,565,023	167,466	315,138	-	-	7,798,050
Total Current Liabilities	3,748,806	-	11,087	3,903,081	489,576	323,823	-	558,852	9,035,225
Long Term Liabilities									
2255 - Loan from OSCA Loan Payable	-	-	-	-	712,500	-	-	-	712,500
2600 - Bonds Payable - 1999 Series	-	-	-	-	-	-	-	4,555,000	4,555,000
2610 - Bonds Payable - 2004 Series	-	-	-	-	-	-	-	12,940,000	12,940,000
Total Long Term Liabilities	-	-	-	-	712,500	-	-	17,495,000	18,207,500
Equity									
Restricted Fund Balance	38,659	309,868	1,237,500	-	2,926,527	-	157,779	-	4,670,333
Retained Earnings	1,159,609	185,822	3,909,691	449,872	(645,752)	(9,758)	861,481	24,421,137	30,332,102
Net Income	(55,228)	72,984	11,590	(332,383)	172,151	(67,831)	49,998	2,798,064	2,649,345
Total Equity	1,143,040	568,674	5,158,781	117,489	2,452,926	(77,589)	1,069,258	27,219,201	37,651,780
Total LIABILITIES & EQUITY	\$ 4,891,846	\$ 568,674	\$ 5,169,868	\$ 4,020,570	\$ 3,655,002	\$ 246,234	\$ 1,069,258	\$ 45,273,053	\$ 64,894,505

Highlands Ranch Community Association, Inc.
Monthly Comparison of Operating Accounts
As of May 31, 2019 compared to as of April 30, 2019

Administration Fund				
Current Month	Prior Month	Change \$	Change %	TM
Assets				
Cash and Equivalents	\$ 4,037,662	\$ 3,820,696	\$ 216,966	6% 🟢
Accounts Receivable	711,305	876,193	(164,888)	-19% 🟢
Other Current Assets	125,571	112,906	12,665	11% 🟢
Other Assets	17,308	5,693	11,615	204% 🟡
TOTAL ASSETS	\$ 4,891,846	\$ 4,815,488	\$ 76,358	
	-	\$ -		

Recreation Fund				
Current Month	Prior Month	Change \$	Change %	TM
Assets				
Cash and Equivalents	\$ 850,522	\$ 1,848,856	\$ (998,334)	-54% 🟢
Accounts Receivable	290,538	290,538	-	0% 🟡
Other Current Assets	374,517	349,856	24,661	7% ⬇️
Other Assets	2,504,993	2,415,614	89,379	4% 🟡
TOTAL ASSETS	\$ 4,020,570	\$ 4,904,864	\$ (884,294)	
	-	\$ -		

Liabilities and Fund Balance

Liabilities

Accounts Payable	\$ 3,369	\$ 26,812	\$ (23,443)	-87% 🟢
Other Current Liabilities	3,745,437	3,721,446	23,991	1% 🟡
TOTAL LIABILITIES	3,748,806	3,748,258	548	

Fund Balances

Restricted	38,659	38,659	-	0% 🟡
Unrestricted - Accumulated Prior Years	1,159,609	1,159,609	-	0% ⬇️
Unrestricted - Current YTD Net Income	(55,228)	(131,038)	75,810	-58% 🟢
TOTAL FUND BALANCES	1,143,040	1,067,230	75,810	
TOTAL LIABILITIES & FUND BALANCE	\$ 4,891,846	\$ 4,815,488	\$ 76,358	

check, s/b \$0

Accounts Payable	\$ 338,058	\$ 208,485	\$ 129,573	62% 🟢
Other Current Liabilities	3,565,023	4,749,811	(1,184,788)	-25% 🟡
TOTAL LIABILITIES	3,903,081	4,958,296	(1,055,215)	
Restricted	-	-	-	0% 🟡
Unrestricted - Accumulated Prior Years	449,872	449,872	-	0% ⬇️
Unrestricted - Current YTD Net Income	(332,383)	(503,304)	170,921	-34% 🟢
TOTAL FUND BALANCES	117,489	(53,432)	170,921	
TOTAL LIABILITIES & FUND BALANCE	\$ 4,020,570	\$ 4,904,864	\$ (884,294)	

Tickmark Legend

🟢 - Change is due to timing/regular activity fluctuation.

🟢 - Change relates to current year income statement; see income statement variance analysis and detail..

🟡 - Change is immaterial for further explanation

Variance materiality = \$10k and 10% (items primarily attributable to timing excluded from materiality analysis)

🟡 - Variance primarily relates to movement in the inter-fund receivable / payable accounts and deferred assessment accounts.

Highlands Ranch Community Association, Inc.
Statement of Revenues and Expenses for All Funds
For the Year-to-Date Ending May 31 2019

Financial Row	ADMINISTRATIVE			RECREATION		BACKCOUNTRY		DEBT SERVICE	TOTAL
	OPERATING	RESERVE	OSCA	OPERATING	RESERVE	OPERATING	RESERVE	& PLANT	
Revenues									
Homeowner assessments and fees	\$ 954,370	\$ -	\$ -	\$ 7,030,560	\$ -	\$ -	\$ -	\$ -	\$ 7,984,930
Community improvement services	67,997	-	-	-	-	-	-	-	67,997
Recreation programs	-	-	-	2,146,459	-	68,124	-	-	2,214,583
Facility operations	200	-	-	398,806	-	8,479	-	-	407,485
Community events	97,620	-	-	-	-	-	-	-	97,620
Advertising	12,418	-	-	-	-	-	-	-	12,418
Special projects	75	-	-	-	-	-	-	-	75
Interest and other revenue	71,824	904	56,837	29,205	28,898	6,288	576	56,977	251,509
Total revenues	1,204,504	904	56,837	9,605,030	28,898	82,891	576	56,977	11,036,617
Expenses									
Salaries and employee benefits	640,008	-	-	4,595,447	-	221,519	-	-	5,456,974
Facility operations	22,996	371	-	449,047	7,547	13,556	-	-	493,517
Professional services	140,117	-	-	100,116	-	-	-	-	240,233
Advertising	9,550	-	-	33,795	-	-	-	-	43,345
Office expenses	229,161	-	-	329,336	-	2,009	-	-	560,506
Insurance	20,169	-	-	110,415	-	10,863	-	-	141,447
Interest	-	-	-	-	9,967	-	-	465,710	475,677
Occupancy	31,014	-	-	405,546	-	-	-	-	436,560
Program	-	-	-	345,846	-	53,460	-	-	399,306
Community events	73,887	-	-	-	-	-	-	-	73,887
Conferences, meetings and travel	8,240	-	-	11,708	-	12,639	-	-	32,587
Licenses and permits	-	-	-	16,820	-	-	-	-	16,820
Dues, subscriptions and memberships	12,098	-	-	2,979	-	-	-	-	15,077
Other operating expenses	41	-	-	1,283	-	-	-	14	1,338
Total expenses	1,187,281	371	-	6,402,338	17,512	314,047	-	465,723	8,387,272
(Gains) / Losses	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues over expenses	17,223	533	56,837	3,202,692	11,386	(231,156)	576	(408,746)	2,649,345
Transfers to Bond Fund	-	-	-	(2,175,863)	-	-	-	2,175,863	-
Transfers to Backcountry Fund	-	-	-	(167,500)	-	167,500	-	-	-
Transfers for Capital Equipment	(23,026)	23,026	(45,247)	(23,088)	-	-	45,247	23,088	-
Transfers for Reserves	(49,425)	49,425	-	(1,168,624)	160,765	(4,175)	4,175	1,007,859	-
Total transfers	(72,451)	72,451	(45,247)	(3,535,075)	160,765	163,325	49,422	3,206,810	-
Net revenues (expenses)	\$ (55,228)	\$ 72,984	\$ 11,590	\$ (332,383)	\$ 172,151	\$ (67,831)	\$ 49,998	\$ 2,798,064	\$ 2,649,345

Highlands Ranch Community Association, Inc.
Comparative Income Statement for Administrative and Recreation Operating Funds
For the Month and Year-to-Date Ending May 31, 2019 and for the Year-to-Date Ending May 31, 2018, as noted

	MTD - May 31, 2019				YTD - May 31, 2019				YTD - May 31, 2018			
	Actual	Budget	Favorable / (Unfavorable)	%	Actual	Budget	Favorable / (Unfavorable)	%	Actual	Budget	Favorable / (Unfavorable)	%
ADMINISTRATIVE FUND												
Revenues	\$ 329,569	\$ 307,775	\$ 21,794	7%	\$ 1,204,504	\$ 1,171,775	\$ 32,729	3%	\$ 1,325,206	\$ 1,218,406	\$ 106,800	9%
Expenses	242,385	247,054	4,669	2%	1,187,281	1,206,685	19,404	2%	1,118,102	1,188,888	70,786	6%
Net Revenues (Expenses)	87,184	60,721	26,463	44%	17,223	(34,910)	52,133	(149%)	207,104	29,518	177,586	602%
Transfers	11,374	11,585	211	2%	72,451	52,825	(19,626)	(37%)	57,098	48,125	(8,973)	(19%)
Net Revenue (Expense)	\$ 75,810	\$ 49,136	\$ 26,674	54%	\$ (55,228)	\$ (87,735)	\$ 32,507	(37%)	\$ 150,006	\$ (18,607)	\$ 168,613	(906%)
	(3)	-	(3)		-	-						
	m		m									
RECREATION FUND												
Facilities												
Revenue	\$ 1,466,201	\$ 1,471,927	\$ (5,726)	0%	\$ 7,434,268	\$ 7,416,825	\$ 17,443	0%	\$ 7,177,981	\$ 7,190,943	\$ (12,962)	0%
Expenses	984,613	1,003,138	18,525	2%	5,090,019	5,147,665	57,646	1%	4,811,097	4,978,301	167,204	3%
Net Facility Revenues (Expenses)	481,588	468,789	12,799	3%	2,344,249	2,269,160	75,089	3%	2,366,884	2,212,642	154,242	7%
Recreation Programs												
Revenue	404,191	398,703	5,488	1%	2,170,762	2,012,661	158,101	8%	2,036,497	1,921,615	114,882	6%
Expenses	265,622	263,067	(2,555)	(1%)	1,312,319	1,312,309	(10)	0%	1,263,979	1,276,225	12,246	1%
Net Program Revenues (Expenses)	138,569	135,636	2,933	2%	858,443	700,352	158,091	23%	772,518	645,390	127,128	20%
Combined												
Total Revenue - Facilities & Programs	1,870,392	1,870,630	(238)	0%	9,605,030	9,429,486	175,544	2%	9,214,478	9,112,558	101,920	1%
Total Expenses - Facilities & Programs	1,250,235	1,266,205	15,970	1%	6,402,338	6,459,974	57,636	1%	6,075,076	6,254,526	179,450	3%
Combined Rec Fund Net Rev. (Exp.)	620,157	604,425	15,732	3%	3,202,692	2,969,512	233,180	8%	3,139,402	2,858,032	281,370	10%
Transfers												
Transfers to Bond Fund	119,706	284,000	164,294	58%	2,175,863	1,484,000	(691,863)	(47%)	453,542	1,420,400	966,858	68%
Transfers to Backcountry	33,500	33,500	-	0%	167,500	167,500	-	0%	195,000	162,500	(32,500)	(20%)
Transfers for Capital Equipment	4,466	55,000	50,534	(100%)	23,088	61,000	37,912	62%	152,485	161,000	8,515	5%
Transfers for Reserves	291,564	219,265	(72,299)	(33%)	1,168,624	1,096,325	(72,299)	(7%)	1,011,249	1,011,250	1	0%
Total Transfers	449,236	591,765	142,529	24%	3,535,075	2,808,825	(726,250)	(26%)	1,812,276	2,755,150	942,874	34%
Total Net Revenue (Expense)	\$ 170,921	\$ 12,660	\$ 158,261	1,250%	\$ (332,383)	\$ 160,687	\$ (493,070)	(307%)	\$ 1,327,126	\$ 102,882	\$ 1,224,244	1,190%
	(3)	-	(3)		-	-						
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