

		FOR BHF USE			

LL2

Supportive Living Facility
2007
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2007)

IMPORTANT NOTICE
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN SECTION 146.265 OF THE 89 IL ADMIN CODE. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS.

I.

Facility Name: Hickory Estates of Pana

Address: 101 N Hickory Pana 62557
 Number City Zip Code

County: Christian

Telephone Number: (217) 562-2022 Fax # 217 562-3078

Federal Employer ID Number: 30-0280507

Date Current Owners were Certified: 12-12-05

Type of Ownership:

<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL
<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State
<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County
IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____
	<input type="checkbox"/> "Sub-S" Corp.	
	<input checked="" type="checkbox"/> Limited Liability Co.	
	<input type="checkbox"/> Trust	
	<input type="checkbox"/> Other _____	

In the event there are further questions about this report, please contact:
 Name: Beth Fellows Telephone Number: (217) 824-4921

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1-1-07 to 12-31-07 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider	(Signed) _____	(Date) _____
	(Type or Print Name) <u>Jeffrey W. Copley</u>	
	(Title) <u>Secretary/Treasurer</u>	
Paid Preparer	(Signed) _____	(Date) _____
	(Print Name and Title) _____	
	(Firm Name & Address) _____	
	(Telephone) (<u> </u>) _____ Fax # (<u> </u>) _____	

MAIL TO: BUREAU OF HEALTH FINANCE
 IL DEPT OF HEALTHCARE AND FAMILY SERVICES
 201 S. Grand Avenue East
 Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name Hickory Estates of Pana LLC

Report Period Beginning: 1/1/2007

Ending: 12/31/2007

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days

Date of change in certified units 12/12/05

	1	2	3	4	
	Units at Beginning of Report Period	Type of Apartment	Units at End of Report Period	Unit Days During Report Period	
1	39	Single Unit Apartment	39	14,235	1
2	7	Double Unit Apartment	7	2,555	2
3		Other			3
4	46	TOTALS	46	16,790	4

B. Census-For the entire report period.

	1 Type of Unit	2 3 4 Resident Days by Unit and Primary Source of Payment			5	
		Medicaid Recipient	Private Pay	Other		
5	Single Unit	2,973	9,703		12,676	5
6	Double Unit	365	2,118		2,483	6
7	Other					7
8	TOTALS	3,338	11,821		15,159	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 90.29%

D. Indicate the number of paid bed-hold days the SLF had during this year 99 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 0 (Do not include bed-hold days in Section B.)

E. Does page 3 include expenses for services or investments not directly related to SLF services?

YES NO

F. Does the BALANCE SHEET reflect any non-SLF assets?

YES NO

G. List all services provided by your facility for non-residents. (E.g., day care, "meals on wheels", outpatient therapy)

H. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

I. Is your fiscal year identical to your tax year? YES NO

Tax Year: 2007 Fiscal Year: 12-31-06

* All facilities other than governmental must report on the accrual basis.

J. Does the facility have any Illinois Housing Development Authority Loans outstanding? No If yes, did the facility make all of the required payments of interest and principle? _____
If no, explain. _____

K. Does the facility have any loans from the Federal Home Loan Bank outstanding? No If yes, did the facility make all of the required payments of interest and principle? _____
If no, explain. _____

L. Does the facility have any loans from the IL Dept of Commerce and Economic Opportunity outstanding? No If yes, did the facility make all of the required payments of interest and principle? _____
If no, explain. _____

Facility Name: Hickory Estates of Pana

Report Period Beginning:

1-1-07

Ending:

12-31-07

IV. COST CENTER EXPENSES (please round to the nearest dollar)

Operating Expenses		Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage 1	Supplies 2	Other 3	Total 4			
A. General Services								
1	Dietary and Food Purchase	74,118	97,823	1,598	173,539		173,539	1
2	Housekeeping, Laundry and Maintenance	15,648	8,273	6,782	30,703		30,703	2
3	Heat and Other Utilities			51,733	51,733	(5,057)	46,676	3
4	Other (specify):			9,896	9,896		9,896	4
5	TOTAL General Services	89,766	106,096	70,009	265,871	(5,057)	260,814	5
B. Health Care and Programs								
6	Health Care/ Personal Care	93,983	222	4,355	98,560		98,560	6
7	Activities and Social Services		1,605		1,605		1,605	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	93,983	1,827	4,355	100,165		100,165	9
C. General Administration								
10	Administrative and Clerical	65,841	5,181	21,965	92,987		92,987	10
11	Marketing Materials, Promotions and Advertising		1,244	3,354	4,598		4,598	11
12	Employee Benefits and Payroll Taxes	26,892			26,892		26,892	12
13	Insurance-Property, Liability and Malpractice			6,230	6,230		6,230	13
14	Other (specify):			4,427	4,427		4,427	14
15	TOTAL General Administration	92,733	6,425	35,976	135,134		135,134	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	276,482	114,348	110,340	501,170	(5,057)	496,113	16
Capital Expenses								
D. Ownership								
17	Depreciation			3,591	3,591		3,591	17
18	Interest							18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds			290,400	290,400		290,400	20
21	Rent -- Equipment							21
22	Other (specify):							22
23	TOTAL Ownership			293,991	293,991		293,991	23
24	GRAND TOTAL (Sum of lines 16 and 23)	276,482	114,348	404,331	795,161	(5,057)	790,104	24

Facility Name: Hickory Estates of Pana

Report Period Beginning 1-1-07

Ending: 12-31-07

V. STAFFING AND SALARY COSTS (Please report each line separately.)

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses		\$	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	9	8.25	3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook	1	9.50	6
7	Cook Helpers/Assistants	24	8.00	7
8	Dishwashers			8
9	Maintenance Workers			9
10	Housekeepers	1	7.65	10
11	Laundry			11
12	Managers	2	15.60	12
13	Other Administrative			13
14	Clerical			14
15	Marketing			15
16	Other	3	7.40	16
17	Total (lines 1 thru 16)	40	\$ 56	17

VI. (A) STATEMENT OF COMPENSATION AND OTHER PAYMENTS TO OWNERS, RELATIVES AND MEMBERS OF THE BOARD OF DIRECTORS.

	NAME and FUNCTION	Ownership Interest	Average Hours Per Work Week Devoted to this Business	Amount of Compensation for this Reporting Period	
1				\$	1
2					2
3					3
4					4
5					5
Total				\$	6

VI. (B) Management fees paid to unrelated parties

		Amount of Fee	
1	Housing Authority of Christian County	\$ 17,675	1
2			2
Total		\$ 17,675	3

VII. RELATED ORGANIZATIONS

A. Enter below the names of all related organizations. Attach an additional schedule if necessary.

RELATED SLF's & HEALTH CARE BUSINESSES

Name	1	City	2
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5
The Parkway	_____	Pana	_____	New Construction	_____
C.C.I.C.S.	_____	Pana	_____	501c3 Non-Profit	_____
_____	_____	_____	_____	_____	_____

B. Does your facility receive services from a parent organization or home office; the costs for which were not included on page 3? YES NO

Name of related entity: _____ If yes, what is the value of those services? \$ _____

(Please attach a separate schedule itemizing those services.)

C. Does page 3 include any costs derived from transactions (including rent) with related parties? YES NO

If so, please attach a separate schedule detailing the nature of those services, their costs as they appear on your books and the underlying cost to the related party (i.e., not including markup).

Facility Name: Hickory Estates of Pana

Report Period Beginning:

1-1-07

Ending:

12-31-07

VIII. OWNERSHIP COSTS

A. Purchase price of land _____ Year land was acquired _____

B. Building Depreciation -- Including Fixed Equipment. Round all numbers to the nearest dollar.

*Total units on this schedule must agree with page 2.

	1 Units*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	46		2005	2004	\$ 3,345,189	\$ 121,611	28	\$ 121,611	\$	\$ 304,035	1
2											2
3											3
4											4
5											5
Improvement Type											
6	Building and Site Improvements			2005	37,391	1,335	28	1,335		3,917	6
7	Building and Site Improvements			2006	5,891	196	15	196		392	7
8											8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 3,388,471	\$ 123,142		\$ 123,142	\$	\$ 308,344	17

C. Equipment Depreciation -- Including Transportation.

	Type	1 Cost	2 Current Book Depreciation	3 Straight Line Depreciation	4 Adjustments	5 Life in Years	6 Accumulated Depreciation	
18	Movable Equipment	\$	\$	\$	\$		\$	18
19	Vehicles	5,987	1,197	1,197		5	3,591	19
20	TOTAL (lines 18 and 19)	\$ 5,987	\$ 1,197	\$ 1,197	\$		\$ 3,591	20

D. Depreciable Non-Care Assets Included in General Ledger.

	1 Description and Year Acquired	2 Cost	3 Current Book Depreciation	4 Accumulated Depreciation	
21		\$	\$	\$	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$	\$	\$	24

Facility Name: Hickory Estates of Pana

Report Period Beginning: 1-1-07

Ending:

12-31-07

12-31-07

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12-31-07

(last day of reporting year)

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 104,997	\$ 878,731	1
2	Cash-Patient Deposits	40,916	40,916	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	51,428	# 51,428	3
4	Supply Inventory (priced: LIFO)	7,442	7,442	4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)		971	8
9	Other(specify): <u>Line of Credit</u>	10,000	265,626	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 214,783	\$ 1,245,114	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable		458,028	11
12	Long-Term Investments			12
13	Land		697,817	13
14	Buildings, at Historical Cost		5,200,201	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	5,987	47,268	16
17	Accumulated Depreciation (book methods)	(2,086)	(1,586,133)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		19,543	19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	36,646	36,646	21
22	Other Long-Term Assets (Business Activity)	9,351	9,351	22
23	Other(specify): <u>Building Improvements</u>	5,891	366,195	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 55,789	\$ 5,248,916	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 270,572	\$ 6,494,030	25

*(See instructions.)

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$	\$ 395,436	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	37,900	37,900	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable	1,712	1,712	31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35			(104,537)	35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 39,612	\$ 330,511	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	275,000	384,660	38
39	Mortgage Payable		3,313,265	39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42				42
43				43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 275,000	\$ 3,697,925	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 314,612	\$ 4,028,436	45
46	TOTAL EQUITY	\$ 68,027	\$ 2,577,661	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 382,639	\$ 6,606,097	47

Facility Name: Hickory Estates of Pana

Report Period Beginning: 1-1-07

Ending:

12-31-07

XII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this Schedule to Schedule IV.)

		1	
Revenue		Amount	
A. SLF Resident Care			
1	Gross SLF Resident Revenue	\$ 1,051,019	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,051,019	3
B. Other Operating Revenue			
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care		8
9	Non-Resident Meals	840	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 840	11
C. Non-Operating Revenue			
12	Contributions		12
13	Interest and Other Investment Income	411	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 411	14
D. Other Revenue (specify):			
15			15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,052,270	18

		2	
Expenses		Amount	
A. Operating Expenses			
19	General Services	260,814	19
20	Health Care/ Personal Care	100,165	20
21	General Administration	135,134	21
B. Capital Expense			
22	Ownership	290,400	22
C. Other Expenses			
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	TOTAL EXPENSES (sum of lines 19 thru 27)	\$ 786,513	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 265,757	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 265,757	31

LINE 3	Cable TV adjusted for residents	5057.00
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TOTAL		5057.00
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LINE 4	Auto Expense	719.00
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	Fire Alarm	583.00
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	Rug Cleaning	1359.00
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	Pest Control	2190.00
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	Trash Pickup	600.00
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	Mowing	3250.00
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	Snow Removal	1195.00
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TOTAL		9896.00
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LINE 14	Mileage	450.00
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	Legal/Professional Fees	1608.00
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	Background Checks	440.00
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	Employee Recognition	475.00
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	Licensing Fee	442.00
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	Training	647.00
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	Travel	340.00
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	Penalties	25.00
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TOTAL		4427.00
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Facility Name: **The Parkway**Report Period Beginning: **1-1-07**

Ending:

12-31-07**12-31-07****XI. BALANCE SHEET - Unrestricted Operating Fund.**As of **12-31-07**

(last day of reporting year)

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 120,398	\$ 878,731	1
2	Cash-Patient Deposits		40,916	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)		51,428	3
4	Supply Inventory (priced at)		7,442	4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	971	971	8
9	Other(specify): HUD	11,406	265,626	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 132,775	\$ 1,245,114	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable	458,028	458,028	11
12	Long-Term Investments			12
13	Land		697,817	13
14	Buildings, at Historical Cost		5,200,201	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost		47,268	16
17	Accumulated Depreciation (book methods)		(1,586,133)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		19,543	19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		36,646	21
22	Other Long-Term Assets (specify):		9,351	22
23	Other(specify):		366,195	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 458,028	\$ 5,248,916	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 590,803	\$ 6,494,030	25

*(See instructions.)

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,368	\$ 395,436	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits		37,900	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable		1,712	31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	See Attached	(128,037)	(104,537)	35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ (126,669)	\$ 330,511	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable		384,660	38
39	Mortgage Payable		3,313,265	39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42				42
43				43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$	\$ 3,697,925	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ (126,669)	\$ 4,028,436	45
46	TOTAL EQUITY	\$ 717,472	\$ 2,577,661	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 590,803	\$ 6,606,097	47

The Parkway

Attachment

Other Current Liabilities

Tenant Security Deposits	(13250.00)
A/P Public Housing	173752.00
Accrued Utilities	(1830.00)
Accrued Absences	(4971.00)
PILOT	(13731.00)
PILOT Current Year	(11933.00)
Total	128037.00

Facility Name: **Christian County Integrated Community Services**

Report Period Beginning: **1-1-07**

Ending:

12-31-07

12-31-07

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of **12-31-07**

(last day of reporting year)

		1 Operating	2 After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 653,336	\$ 878,731	1
2	Cash-Patient Deposits		40,916	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)		51,428	3
4	Supply Inventory (priced at)		7,442	4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)		971	8
9	Other(specify): A/P Hickory Taylorville/Voucher	244,220	265,626	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 897,556	\$ 1,245,114	10
B. Long-Term Assets				
11	Long-Term Notes Receivable		458,028	11
12	Long-Term Investments			12
13	Land	697,817	697,817	13
14	Buildings, at Historical Cost	5,200,201	5,200,201	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	41,281	47,268	16
17	Accumulated Depreciation (book methods)	(1,584,047)	(1,586,133)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	19,543	19,543	19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		36,646	21
22	Other Long-Term Assets (specify):		9,351	22
23	Other(specify): Bulding and Site Improvement	360,304	366,195	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 4,735,099	\$ 5,248,916	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,632,655	\$ 6,494,030	25

*(See instructions.)

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 394,068	\$ 395,436	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits		37,900	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable		1,712	31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
Other Current Liabilities(specify):				
35	Donations	23,500	(104,537)	35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 417,568	\$ 330,511	37
D. Long-Term Liabilities				
38	Long-Term Notes Payable	109,660	384,660	38
39	Mortgage Payable	3,313,265	3,313,265	39
40	Bonds Payable			40
41	Deferred Compensation			41
Other Long-Term Liabilities(specify):				
42				42
43				43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 3,422,925	\$ 3,697,925	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 3,840,493	\$ 4,028,436	45
46	TOTAL EQUITY	\$ 1,792,162	\$ 2,577,661	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 5,632,655	\$ 6,606,097	47