

COUNTY OF INYO
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2014

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COUNTY OF INYO

Single Audit Report
For the Year Ended June 30, 2014

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

Board of Supervisors and Grand Jury
County of Inyo
Independence, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Inyo (County), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 25, 2015. Our audit includes a reference to other auditors who audited the financial statements of First 5 Inyo County, a discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency (2014-001).

Compliance and Other Matters

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

Board of Supervisors and Grand Jury
County of Inyo

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Gallina LLP".

Roseville, California
March 25, 2015



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133**

Board of Supervisors and Grand Jury
County of Inyo
Independence, California

Report on Compliance for Each Major Federal Program

We have audited the County of Inyo's (County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2014. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on

Board of Supervisors and Grand Jury
County of Inyo

compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2014, and have issued our report thereon dated March 25, 2015, which contained an unmodified opinion on those financial statements. We did not audit the financial statements of First 5 Inyo County, which is a discretely presented component unit of the County. Those financial statements were audited by other auditors, whose reports thereon have been furnished to us, and our opinions, insofar as they relate to the amounts included for First 5 Inyo County are based solely on the reports of the other auditors. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 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 audit 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 schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Board of Supervisors and Grand Jury
County of Inyo

Other Matters

The Schedule of the California Emergency Management Agency Grant Expenditures has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.

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Roseville, California
March 25, 2015

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COUNTY OF INYO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<u>U.S. Department of Agriculture</u>			
Passed through State Department of Social Services:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	--	\$ 386,780
Passed through State Department of Health Care Services:			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	--	320,375
Total U.S. Department of Agriculture			\$ 707,155
<u>U.S. Department of Justice</u>			
Direct Programs:			
Domestic Cannabis Eradication/Suppression Program	16.000	2013-23	7,500
OJJDP Juvenile Accountability Block Grant-Best Practices	16.710	BSCC-213-12	79,200
Subtotal Direct Programs			86,700
Passed through the Governor's Office of Emergency Services:			
Victim Witness Assistance Program	16.575	VW 13 11 0140	30,268
Underserved Victim Advocacy and Outreach Program	16.575	UV 13 04 0140	94,284
Subtotal CFDA Number 16.575			124,552
Evidenced-Based Probation Supervision Program	16.738	ZP09010140	86,378
Total U.S. Department of Justice			\$ 297,630
<u>U.S. Department of Labor</u>			
Passed through Kern County:			
Workforce Investment Act - Adult Program	17.258	--	77,742
Total U.S. Department of Labor			\$ 77,742
<u>U.S. Department of Transportation</u>			
Direct Program:			
Airport Improvement Program	20.106	AIP -03-06-0024-013-2012	50,360
Airport Improvement Program	20.106	AIP -03-06-0024-014-2014	361,659
Airport Improvement Program	20.106	AIP -03-06-0024-015-2014	120,689
Subtotal CFDA 20.106			532,708
Passed through State Department of Transportation:			
Highway Planning and Construction	20.205	BRLO-5948-(051)	1,288,650
Highway Planning and Construction	20.205	BRLO-5948-(075)	30,736
Highway Planning and Construction	20.205	BRLO-5948-(074)	29,658
Highway Planning and Construction	20.205	BRLO-5948-(076)	25,218
Highway Planning and Construction	20.205	RPSTPLE-5948(059)	33,226
Highway Planning and Construction	20.205	RPSTPLE-5948(77)	25,301
Highway Planning and Construction	20.205	RPSTPLE-5948(80)	26,903
Subtotal CFDA 20.205			1,459,692

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF INYO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<u>U.S. Department of Transportation</u> (continued)			
Passed through State Department of Transportation: (continued)			
Public Transportation Emergency Relief Program	20.527		\$ 2,176,966
Total U.S. Department of Transportation			<u>\$ 4,169,366</u>
<u>U.S. Department of Energy</u>			
Direct Program:			
Yucca Mountain Oversight Grant	81.065	--	50,641
Total U.S. Department of Energy			<u>\$ 50,641</u>
<u>U.S. Department of Health and Human Services</u>			
Passed through State Department of Child Support Services:			
Child Support Enforcement	93.563	--	669,134
Passed through State Department of Social Services:			
Promoting Safe and Stable Families	93.556	--	1,954
Temporary Assistance for Needy Families	93.558	--	677,437
Community-Based Child Abuse Prevention Grants	93.590	--	47,535
Stephanie Tubbs Jones Child Welfare Services Program	93.645	--	14,912
Foster Care - Title IV-E	93.658	--	556,564
Adoption Assistance Program	93.659	--	5,628
Social Services Block Grant	93.667	--	72,262
Chafee Foster Care Independence Program	93.674	--	14,038
Subtotal Pass-Through			<u>1,390,330</u>
Passed through State Department of Aging:			
Title VII Elder Abuse Prevention	93.041	--	648
Title VII Ombudsmen	93.042	--	18,884
Title III - Part D - Prevention Services	93.043	--	1,194
Title III - Part B - Supportive Services	93.044	--	132,070
Title III - Part C - Nutrition Services	93.045	--	224,230
Title III - Part E - NFCSP	93.052	--	19,112
Nutrition Services Incentive Program	93.053	--	43,519
Subtotal Pass-Through			<u>439,657</u>
Passed through State Department of Public Health:			
Maternal and Child Health Federal Consolidated Programs	93.110	--	110,134
Immunization Grants	93.268	--	27,001
HIV Prevention Activities - Health Department Based	93.940	--	57,935
HIV/AIDS Surveillance	93.944	--	5,052
Public Health Emergency Preparedness	93.069	--	233,442
Subtotal Pass-Through			<u>433,564</u>
Passed through the California Secretary of State:			
Voting Access for Individuals with Disabilities - Grants to States	93.617	--	29,163

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF INYO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<u>U.S. Department of Health and Human Services (continued)</u>			
Passed through State Department of Health Care Services:			
Children's Health Insurance Program	93.767	--	\$ 42,817
Medical Assistance Program	93.778	--	338,429
Maternal and Child Health Services Block Grant to the States	93.994	--	<u>49,174</u>
Subtotal Pass-Through			<u>430,420</u>
Passed through the State Department of Mental Health:			
Block Grants for Community Mental Health Services	93.958	--	<u>160,068</u>
Passed through State Department of Alcohol and Drug Abuse			
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	--	<u>400,297</u>
Total U.S. Department of Health and Human Services			<u>\$ 3,952,633</u>
U.S. Department of Homeland Security			
Passed through Governor's Office of Homeland Security:			
State Homeland Security Program (SHSP)	97.073	FY 2011	49,578
State Homeland Security Program (SHSP)	97.073	FY 2012	63,617
State Homeland Security Program (SHSP)	97.073	FY 2013	<u>27,666</u>
Total U.S. Department of Homeland Security			<u>\$ 140,861</u>
Total Expenditures of Federal Awards			<u><u>\$ 9,396,028</u></u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

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COUNTY OF INYO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

NOTE 1: REPORTING ENTITY

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the County of Inyo. The County of Inyo reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the schedule.

NOTE 2: BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is prepared on a modified accrual basis. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

NOTE 3: RELATIONSHIP TO FINANCIAL STATEMENTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, to amounts reported within the County's financial statements. Federal award revenues are reported principally in the County's financial statements as intergovernmental revenues in the General and Special Revenue funds.

NOTE 4: PASS-THROUGH ENTITIES' IDENTIFYING NUMBER

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity.

NOTE 5: LOANS WITH CONTINUING COMPLIANCE REQUIREMENT

Outstanding federally-funded program loans, with a continuing compliance requirement, carried balances as of June 30, 2014 as follows:

Federal CFDA#	Program Title	Amount Outstanding	
		July 1, 2013	June 30, 2014
14.239	HOME Investment Partnerships Program	\$ 780,000	\$ 780,000

NOTE 6: PROGRAM CLUSTERS

Federal programs, which are considered together as a program cluster, include the following:

Federal CFDA	Program Title	Federal Expenditures
<u>Aging Cluster:</u>		
93.044	Title III - Part B - Supportive Services	\$ 132,070
93.045	Title III - Part C - Nutrition Services	224,230
93.053	Nutrition Services Incentive Program	43,519
	TOTAL	<u>\$ 399,819</u>

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COUNTY OF INYO

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Section 1

Summary of Auditor's Results

Financial Statements

- | | |
|--|------------|
| 1. Type of auditor's report issued: | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | Yes |
| 3. Noncompliance material to financial statements noted? | No |

Federal Awards

- | | |
|---|---------------|
| 1. Internal controls over major program: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None Reported |
| 2. Type of auditor's report issued on compliance for major programs: | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133, Section 510(a)? | No |
| 4. Identification of major programs: | |

CFDA Number

Name of Federal Program

14.239	HOME Investment Partnership Program
20.205	Highway Planning and Construction
20.527	Public Transportation Emergency Relief Program
93.044, 93.045, 93.053	Aging Cluster
93.558	Temporary Assistance for Needy Families
93.658	Foster Care – Title IV-E

- | | |
|---|------------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs. | \$ 305,281 |
| 6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530? | No |

COUNTY OF INYO

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Section 2

Financial Statement Findings

SEFA Preparation

Finding 2014-001

Section 3

Federal Awards Findings and Questioned Costs

None Reported

COUNTY OF INYO

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2014

Finding 2014-001 SEFA Preparation

Criteria

Statement on Auditing Standard No. 115, *Communicating Internal Control Related Matters Identified in a Audit* (SAS 115), applies to the County's current year fiscal audit. The standard provides guidance in that if an entity is unable to draft its own financial statements, there may be a material weakness or significant deficiency. External auditors cannot be part of the County's internal controls, including controls over the preparation of the financial statements, and are prohibited from auditing their own work as doing so impairs their independence. These same requirements apply to the Schedule of Expenditures of Federal Awards (SEFA).

The Schedule of Expenditures of Federal Awards (SEFA), while not a part of the basic financial statements, is audited in relation to the basic financial statements, in accordance with the requirements of OMB Circular A-133. OMB Circular A-133 requires auditors to determine major programs and perform risk determinations based on a complete SEFA prior to performing fieldwork.

Proper internal controls over financial reporting include, but are not limited to, internal controls that identify misstatements in the SEFA, retaining staff competent in SEFA reporting and related oversight roles, and adequate design of internal control over the preparation of the SEFA.

Condition

In the process of obtaining the County's federal expenditures and reconciliations to the general ledger by grant and by program we noted that the County omitted \$1,396,781 of federal expenditures for the Public Transportation Emergency Relief Program.

Cause

A portion of the expenditures that were included in the detailed general ledger for the program were not reported as federal expenditures on the SEFA. The County did not exercise proper oversight to determine the correct amount of federal expenditures to report.

Effect of Condition

Undetected omission of federal expenditures from the SEFA could lead to action by federal and state grantor agencies, and may result in additional audit costs if the omitted information leads to changes in audit requirement.

Recommendation

We recommend that the County review all expenditures reported on the SEFA for accuracy and completeness and compare what is reported to the general ledger. We further recommend that the County ensure that all departments have provided their federal expenditures, including loans, in-kind and other federal awards. We also recommend that the County have more than one person review the SEFA prior to submitting it for audit to help ensure that all grants and programs are reported accurately and timely.

COUNTY OF INYO

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Finding 2014-001 (continued)
SEFA Preparation (continued)

Management Response

Management concurs. The corrective action plan requires:

1. Each department will be required to submit all notice of awards, expense reports and request for reimbursement, along with general ledger reports supporting their SEFA expenditures.
2. The Auditor's staff will insure that all numbers are correct and will conduct an internal double check along with general ledger reconciliation. More than one Auditor's staff will review the compiled SEFA.
3. Each submitting department will verify that their section of the compiled SEFA is supported by documentation.

COUNTY OF INYO

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2014

Reference Number 2013-001
Federal Program Title Temporary Assistance for Needy Families
CFDA Number 93.558
Federal Agency U.S. Department of Health and Human Services
Pass Through Entity State Department of Social Services
Compliance Requirement Eligibility

Recommendation

We recommend that the County design and implement proper internal controls, segregation of duties, and timely reviews of case files that belong to County eligibility workers.

Status

Implemented

Reference Number 2013-002
Federal Program Title Aging Cluster
CFDA Numbers 93.044, 93.045, 93,053
Federal Agency U.S. Department of Health and Human Services
Pass Through Entity State Department of Aging
Compliance Requirement Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Recommendation

We recommend that Department employees who perform any work on grant functions perform time studies. Time studies could be routinely signed at the same time as the preparation of timecards for the payroll process.

Status

Implemented

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**SUPPLEMENTARY SCHEDULE
OF
THE GOVERNOR'S OFFICE OF
EMERGENCY SERVICES**

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COUNTY OF INYO

Supplementary Schedule of the
 Governor's Office of Emergency Services
 Grants Expenditures
 For the Year Ended June 30, 2014

The following represents expenditures for the Governor's Office of Emergency Services (Cal OES) programs for the year ended June 30, 2014. The amount reported in the Schedule of Expenditures of Federal Awards is determined by calculating the federal portion of the current year expenditures.

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2013	For the Year Ended June 30, 2014	Cumulative As of June 30, 2014	Federal Share	State Share	County Share
Grant Name; Contract #:	Victim Witness Assistance Program - VW 13 11 0140					
Personal services	\$ 65,100	\$ 74,033	\$ 139,133	\$ 30,268	\$ 43,765	\$ --
Operating expenses	8,933	--	8,933	--	--	--
Totals	<u>\$ 74,033</u>	<u>\$ 74,033</u>	<u>\$ 148,066</u>	<u>\$ 30,268</u>	<u>\$ 43,765</u>	<u>\$ --</u>
Grant Name; Contract #:	Underserved Victim Advocacy and Outreach Program - UV 13 04 0140					
Personal services	\$ 67,042	\$ 64,119	\$ 131,161	\$ 64,119	\$ --	\$ --
Operating expenses	27,249	30,165	57,414	30,165	--	--
Totals	<u>\$ 94,291</u>	<u>\$ 94,284</u>	<u>\$ 188,575</u>	<u>\$ 94,284</u>	<u>\$ --</u>	<u>\$ --</u>