

TOWN OF BINGER

June 30, 2015

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**Independent Accountant's Report
On Applying Agreed-Upon Procedures**

To the Specified Users of the Report:

Town Council, Town of Binger
Binger, Oklahoma

Trustees of the Binger Public Works Authority
Binger, Oklahoma

Oklahoma Office of State Auditor and Inspector
Oklahoma City, Oklahoma

Caddo County Clerk
Anadarko, Oklahoma

United States Department of Agriculture Rural Development
Hobart, Oklahoma

Association of South Central Oklahoma Government
Duncan, Oklahoma

We have compiled the accompanying Summary of Changes in Fund Balance-Modified Cash Basis of the Town of Binger and Public Trust, Binger, Oklahoma as of June 30, 2015 and the related Budgetary Comparison Schedule of General Fund-Modified Cash Basis, Budgetary Comparison Schedule of Clinic Fund-Modified Cash Basis, Budgetary Comparison Schedule of Fire Truck Improvement Fund-Modified Cash Basis, Budgetary Comparison Schedule of Street & Alley Fund-Modified Cash Basis, Budgetary Comparison Schedule of Improvement Plan Fund-Modified Cash Basis, Statement of Revenues, Expenses and Changes in Fund Balance of Binger Public Works Authority-Modified Cash Basis, and Schedule of Grant Activity-Modified Cash Basis for the fiscal year ended June 30, 2015. The financial statements have been prepared in a format and basis of accounting as prescribed by Oklahoma statutes, that demonstrates compliance with the modified cash basis and budget laws of the State of Oklahoma, which is a comprehensive basis of accounting other than generally accepted accounting principles. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the modified cash basis and budget laws of the State of Oklahoma.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis and the requirements of Oklahoma statutes and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Town's

assets, liabilities, equity, revenues, and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Additionally, we have performed the procedures enumerated below which were agreed to by the specified users of the report, as identified above, and as defined within the applicable state laws of the State of Oklahoma solely to assist the Town and Public Works Authority in meeting its financial accountability requirements as prescribed by Oklahoma Statutes §11-17 (105-107) and §60-180.1-3 and evaluating compliance with specified legal or contractual requirements for the fiscal year ended June 30, 2015. Management of the Town of Binger is responsible for the Town's financial accountability and its compliance with those legal and contractual requirements. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose

Procedures and Findings

As to the **Town of Binger** as of and for the fiscal year ended June 30, 2015:

1. **Procedures Performed:** From the Town's trial balances, we prepared a schedule of changes in fund balances for each fund (see accompanying Exhibit 1) and compared the schedule results to the statutory prohibition of creating fund balance deficits to report any noted instances of noncompliance.

Findings: No exceptions were found as a result of applying the procedure.

2. **Procedures Performed:** From the Town's trial balances, we prepared a budget and actual financial schedule for the General Fund and any other significant funds (any fund whose revenues, expenditures or ending fund balance exceeds 10% of the Town's total revenues, expenditures or fund balances) listing separately each federal fund (see accompanying Exhibit 2) and compared the actual expenditures and encumbrances reported to the authorized appropriations to report any noted instances of noncompliance with the appropriation limitations.

Findings: No exceptions were found as a result of applying the procedure.

3. **Procedures Performed:** We agreed the Town's material bank account balances to bank statements, and traced the timely clearance of significant reconciling items to report any significant or unusual instances of reconciling items that have not cleared.

Findings: No exceptions were found as a result of applying the procedure.

4. **Procedures Performed:** We compared the Town's uninsured deposits to fair value of pledged collateral to report any amounts of uninsured and uncollateralized deposits.

Condition: The Town and PWA did not have sufficient collateral pledged to cover all accounts at year end. They were short \$10,015.

Cause: The Town changed part of its banking to include Sweep accounts that do not require collateral pledged on the balance. They were unaware that the remaining balance in regular accounts was over the \$250,000 limit for FDIC coverage and required additional collateral pledged.

Criteria: The Town should be comparing uninsured deposits to fair value of pledged collateral and increasing the amounts as needed to cover all uninsured and uncollateralized deposits.

Recommendation: No recommendation required. The Town corrected this finding in July by changing the amount of funds in the sweep accounts.

Management's Corrective Action Plan: The Town will monitor the balances of the regular accounts to ensure they do not go above \$250,000.

5. **Procedures Performed:** We compared use of material-restricted revenues and resources to their restrictions to report any noted instances of noncompliance.

Findings: No exceptions were found as a result of applying the procedure.

6. **Procedures Performed:** We compared the accounting for the Town's activities by fund to the legal and contractual requirements for separate funds to report any noted instances of noncompliance.

Findings: No exceptions were found as a result of applying the procedure.

7. **Procedures Performed:** We compared the Town's account balances in reserve accounts to contractually required balances and debt service coverage requirements of bond indentures to the actual coverage to report any noted instances of noncompliance.

Findings: No exceptions were found as a result of applying the procedure.

As to the **Binger Public Works Authority**, as of and for the fiscal year ended June 30, 2015:

1. **Procedures Performed:** From the Authority's trial balances, we prepared a schedule of revenues, expenditures/expenses and changes in fund balances/net assets for each fund (see accompanying Exhibit 3) and compared the schedule results to the applicable trust prohibitions for creating fund balance deficits to report any noted instance of noncompliance.

Findings: No exceptions were found as a result of applying the procedure.

2. **Procedures Performed:** We agreed the Authority's material bank account balances to bank statements, and traced the timely clearance of significant reconciling items to report any significant or unusual instances of reconciling items that have not cleared.

Findings: No exceptions were found as a result of applying the procedure.

3. **Procedures Performed:** We compared the Authority's uninsured deposits to fair value of pledged collateral to report any amounts of uninsured and uncollateralized deposits.

Condition: The Town and PWA did not have sufficient collateral pledged to cover all accounts at year end. They were short \$10,015.

Cause: The Authority changed part of its banking to include Sweep accounts that do not require collateral pledged on the balance. They were unaware that the remaining balance in regular accounts was over the \$250,000 limit for FDIC coverage and required additional collateral pledged.

Criteria: The Authority should be comparing uninsured deposits to fair value of pledged collateral and increasing the amounts as needed to cover all uninsured and uncollateralized deposits.

Recommendation: No recommendation required. The Authority corrected this finding in July by changing the amount of funds in the sweep accounts.

Management's Corrective Action Plan: The Authority will monitor the balances of the regular accounts to ensure they do not go above \$250,000.

4. **Procedures Performed:** We compared the Authority's use of material-restricted revenues and resources to their restrictions to report any noted instances of noncompliance.

Findings: No exceptions were found as a result of applying the procedure.

5. **Procedures Performed:** We compared the accounting for the Authority's activities by fund to the legal and contractual requirements for separate funds to report any noted instances of noncompliance.

Findings: No exceptions were found as a result of applying the procedure.

6. **Procedures Performed:** We compared the Authority's account balances in reserve accounts to contractually required balances and debt service coverage requirements of bond indentures to the actual coverage to report any noted instances of noncompliance.

Findings: No exceptions were found as a result of applying the procedure.

As to the **Town of Binger and Public Trust Grant Programs**, as of and for the fiscal year ended June 30, 2015:

1. **Procedures Performed:** From the Town and Authority's trial balances, we prepared a schedule of grant activity for each grant/contract (see accompanying Exhibit 4) and compared the receipts and disbursements to grant agreements and supporting information to report any noted instances of noncompliance with the grant agreement.

Findings: No exceptions were found as a result of applying the procedure.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified users, as identified above, and is not intended to be and should not be used by anyone other than these specified parties.

Angel, Johnston + Blasingame, P.C.

Angel, Johnston and Blasingame, P.C.
September 9, 2015

TOWN OF BINGER AND PUBLIC TRUST
Binger, Oklahoma

SUMMARY OF CHANGES IN FUND BALANCE-MODIFIED CASH BASIS
For the Fiscal Year Ended June 30, 2015
(Unaudited)

	<u>Beginning of Year Fund Balances</u>	<u>Current Year Receipts</u>	<u>Current Year Disbursements</u>	<u>End of Year Fund Balance</u>
TOWN:				
General Fund	\$ 112,592	\$ 234,070	\$ 214,570	\$ 132,092
Cleet Fund	118	3,705	3,534	289
Clinic Fund	77,160	17,641	3,387	91,415
Fire Department Tax Fund	12,672	7,783	9,922	10,533
Capital Improvement Fund	1,264	15,230	3,630	12,864
Fire Truck Improvement Fund	11,677	39,256	41,317	9,616
Street & Alley Fund	65,441	36,415	39,157	62,699
REAP Grant Fund	1	11,400	11,400	1
Improvement Plan Fund	33,549	59,260	30,679	62,130
City Subtotal	<u>\$ 314,475</u>	<u>\$ 424,760</u>	<u>\$ 357,597</u>	<u>\$ 381,638</u>
PUBLIC WORKS AUTHORITY:				
Binger Public Works Authority	108,482	226,994	262,356	73,120
Meter Deposits Fund	*** 480	63	-	543
Loan Payment Fund	6,861	7,729	7,670	6,920
Reserve Account Fund	13,946	21	-	13,967
PWA Subtotal	<u>\$ 129,769</u>	<u>\$ 234,806</u>	<u>\$ 270,026</u>	<u>\$ 94,550</u>
Overall Totals	<u><u>\$ 444,244</u></u>	<u><u>\$ 659,566</u></u>	<u><u>\$ 627,622</u></u>	<u><u>\$ 476,188</u></u>

***Meter Fund beginning balance was restated to separate restricted and unrestricted funds.

TOWN OF BINGER AND PUBLIC TRUST
Binger, Oklahoma

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
GENERAL FUND

For the Fiscal Year Ended June 30, 2015
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Beginning Budgetary Fund Balance:	\$ 112,592	\$ 112,592	\$ 112,592	\$ 0
Charges for Services:				
Fire Department Fees	-	-	-	-
Permit fees	-	-	-	-
Total Charges for Services	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Intergovernmental-Local:				
Franchise tax	22,151	22,151	27,628	5,477
Police Fines	21,533	21,533	34,863	13,330
Total Intergovernmental-Local	<u>\$ 43,684</u>	<u>\$ 43,684</u>	<u>\$ 62,491</u>	<u>\$ 18,807</u>
Intergovernmental-State:				
Sales tax	111,536	111,536	116,195	4,659
Alcohol beverage tax	5,548	5,548	6,356	808
Tobacco Tax	2,469	2,469	2,768	299
Total Intergovernmental-State	<u>\$ 119,553</u>	<u>\$ 119,553</u>	<u>\$ 125,320</u>	<u>\$ 5,767</u>
Intergovernmental - Federal:				
Federal grants	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Miscellaneous Revenue:				
Interest	124	124	121	(3)
Rental	2,610	2,610	2,900	290
Royalty	6,500	6,500	4,711	(1,789)
Reimbursements	-	-	30,367	30,367
Rural Fire Runs	900	900	600	(300)
Donations	-	-	6,025	6,025
Miscellaneous	-	-	1,536	1,536
Total Miscellaneous Revenue	<u>\$ 10,134</u>	<u>\$ 10,134</u>	<u>\$ 46,260</u>	<u>\$ 36,126</u>
Non-Revenue Receipts:				
Transfers from other funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Amounts available for appropriation	<u>\$ 285,962</u>	<u>\$ 285,962</u>	<u>\$ 346,662</u>	<u>\$ 60,700</u>
Charges to Appropriations:				
Personal Services	\$ 160,000	\$ 160,000	\$ 130,584	\$ 29,416
Maintenance & Operations	90,000	90,000	62,840	27,160
Capital Outlay	35,962	35,962	21,146	14,817
Debt Service	-	-	-	-
Total Other	<u>\$ 285,962</u>	<u>\$ 285,962</u>	<u>\$ 214,570</u>	<u>\$ 71,392</u>
Other Financing Uses:				
Transfers to other funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Charges to Appropriations	<u>\$ 285,962</u>	<u>\$ 285,962</u>	<u>\$ 214,570</u>	<u>\$ 71,392</u>
Ending Budgetary Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 132,092</u></u>	<u><u>\$ 132,092</u></u>

TOWN OF BINGER AND PUBLIC TRUST
Binger, Oklahoma

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
CLINIC FUND
For the Fiscal Year Ended June 30, 2015
(Unaudited)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Beginning Budgetary Fund Balance:	\$ 77,160	\$ 77,160	\$ 77,160	\$ -
Revenues:	-	10,449	17,641	7,192
Total Revenues	<u>-</u>	<u>\$ 10,449</u>	<u>\$ 17,641</u>	<u>\$ 7,192</u>
Non-Revenue Receipts:				
Transfers from other funds	\$ -	\$ -	\$ -	\$ -
Amounts available for appropriation	<u>\$ 77,160</u>	<u>\$ 87,609</u>	<u>\$ 94,801</u>	<u>\$ 7,192</u>
Charges to Appropriations:				
Personal Services	-	-	-	-
Maintenance & Operations	\$ 27,160	27,160	1,512	25,648
Capital Outlay	50,000	60,449	1,874	58,574
Debt Service	-	-	-	-
Total Other	<u>\$ 77,160</u>	<u>\$ 87,609</u>	<u>\$ 3,387</u>	<u>\$ 84,222</u>
Other Financing Uses:				
Transfers to other funds	\$ -	\$ -	\$ -	\$ -
Total Charges to Appropriations	<u>\$ 77,160</u>	<u>\$ 87,609</u>	<u>\$ 3,387</u>	<u>\$ 84,222</u>
Ending Budgetary Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 91,415</u></u>	<u><u>\$ 91,415</u></u>

TOWN OF BINGER AND PUBLIC TRUST
Binger, Oklahoma

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
FIRE TRUCK IMPROVEMENT FUND
For the Fiscal Year Ended June 30, 2015
(Unaudited)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Beginning Budgetary Fund Balance:	\$ 11,677	\$ 11,677	\$ 11,677	\$ -
Revenues:	-	33,504	39,256	5,752
Total Revenues	\$ -	\$ 33,504	\$ 39,256	\$ 5,752
Non-Revenue Receipts:				
Transfers from other funds	\$ -	\$ -	\$ -	\$ -
Amounts available for appropriation	<u>\$ 11,677</u>	<u>\$ 45,181</u>	<u>\$ 50,933</u>	<u>\$ 5,752</u>
Charges to Appropriations:				
Personal Services	720	4,654	4,334	320
Maintenance & Operations	10,957	20,422	16,878	3,544
Capital Outlay	-	20,105	20,105	-
Debt Service	-	-	-	-
Total Other	\$ 11,677	\$ 45,181	\$ 41,317	\$ 3,864
Other Financing Uses:				
Transfers to other funds	\$ -	\$ -	\$ -	\$ -
Total Charges to Appropriations	<u>\$ 11,677</u>	<u>\$ 45,181</u>	<u>\$ 41,317</u>	<u>\$ 3,864</u>
Ending Budgetary Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 9,616</u></u>	<u><u>\$ 9,616</u></u>

TOWN OF BINGER AND PUBLIC TRUST
Binger, Oklahoma

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
STREET & ALLEY FUND
For the Fiscal Year Ended June 30, 2015
(Unaudited)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Beginning Budgetary Fund Balance:	\$ 67,804	\$ 67,804	\$ 65,441	\$ (2,363)
Revenues:	-	20,835	36,415	15,580
Total Revenues	<u>\$ -</u>	<u>\$ 20,835</u>	<u>\$ 36,415</u>	<u>\$ 15,580</u>
Non-Revenue Receipts:				
Transfers from other funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Amounts available for appropriation	<u>\$ 67,804</u>	<u>\$ 88,639</u>	<u>\$ 101,856</u>	<u>\$ 13,217</u>
Charges to Appropriations:				
Personal Services	20,000	20,000	12,088	7,912
Maintenance & Operations	20,000	20,000	14,089	5,911
Capital Outlay	27,804	48,639	12,980	35,659
Debt Service	-	-	-	-
Total Other	<u>\$ 67,804</u>	<u>\$ 88,639</u>	<u>\$ 39,157</u>	<u>\$ 49,482</u>
Other Financing Uses:				
Transfers to other funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Charges to Appropriations	<u>\$ 67,804</u>	<u>\$ 88,639</u>	<u>\$ 39,157</u>	<u>\$ 49,482</u>
Ending Budgetary Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 62,699</u></u>	<u><u>\$ 62,699</u></u>

TOWN OF BINGER AND PUBLIC TRUST
Binger, Oklahoma

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
IMPROVEMENT PLAN FUND

For the Fiscal Year Ended June 30, 2015
(Unaudited)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Beginning Budgetary Fund Balance:	\$ 49,385	\$ 49,385	\$ 33,549	\$ (15,836)
Revenues:	-	59,260	59,260	-
Total Revenues	\$ -	\$ 59,260	\$ 59,260	\$ -
Non-Revenue Receipts:				
Transfers from other funds	\$ -	\$ -	\$ -	\$ -
Amounts available for appropriation	\$ 49,385	\$ 108,645	\$ 92,809	\$ (15,836)
Charges to Appropriations:				
Personal Services	-	-	-	-
Maintenance & Operations	15,000	20,276	-	20,276
Capital Outlay	-	48,918	30,679	18,239
Debt Service	34,385	39,452	-	39,452
Total Other	\$ 49,385	\$ 108,645	\$ 30,679	\$ 77,966
Other Financing Uses:				
Transfers to other funds	\$ -	\$ -	\$ -	\$ -
Total Charges to Appropriations	\$ 49,385	\$ 108,645	\$ 30,679	\$ 77,966
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 62,130	\$ 62,130

TOWN OF BINGER AND PUBLIC TRUST
Binger, Oklahoma

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE-MODIFIED CASH BASIS
BINGER PUBLIC WORKS AUTHORITY
For the Fiscal Year Ended June 30, 2015
(Unaudited)

Operating Revenues:

Charges for services:

Water, sewer and sanitation	\$ 217,967
Tap Fees	-
Miscellaneous	8,941
Total Operating Revenues	<u>\$ 226,908</u>

Operating Expenses:

Personal Services	\$ 112,819
Maintenance and Operations -	
Water	12,855
Sewer and Sanitation	6,867
Other	117,232
Total Operating Expenses	<u>\$ 249,773</u>

Operating Income (Loss) \$ (22,864)

Non-Operating Revenues (Expenses):

Investment income	\$ 126
Grant Revenue	-
Grant Expense	-
Capital outlay	-
Miscellaneous, Other than Operating	30
Debt service - Other (Net)	(7,651)
Debt Service - Revolving Loan Fund Rural Business Development Expense	(4,860)
Total Non-Operating Revenues (Expenses)	<u>\$ (12,355)</u>

Net Income (Loss) Before Contributions and Transfers **\$ (35,220)**

Capital contributions	-
Transfers in	-
Transfers out	<u>-</u>

Changes in Fund Balance **\$ (35,220)**

Fund Balance - beginning, restated **\$ 129,769**

Fund Balance - ending **\$ 94,550**

TOWN OF BINGER AND PUBLIC TRUST
Binger, Oklahoma

SCHEDULE OF GRANT ACTIVITY-MODIFIED CASH BASIS
For the Fiscal Year Ended June 30, 2015
(Unaudited)

	<u>Award Amount</u>	<u>Prior Year(s) Receipts</u>	<u>Prior Year(s) Disbursements</u>	<u>Beginning of Year Unexpended Grant Funds</u>	<u>Current Year Receipts</u>	<u>Current Year Disbursements</u>	<u>End of Year Unexpended Grant Funds</u>
TOWN:							
OK Department of Agriculture Fire Operations Grant	4,484	-	-	-	4,484	4,484	-
Association of South Central Oklahoma Government REAP Binger-13	25,400	14,000	14,000	-	11,400	11,400	-
Town Subtotal	<u>\$ 29,884</u>	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ -</u>	<u>\$ 15,884</u>	<u>\$ 15,884</u>	<u>\$ -</u>
PUBLIC TRUST:							
Oklahoma Water Resource Board FAP 15-0001-G	40,343	-	-	-	-	-	-
Trust Subtotal	<u>\$ 40,343</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Overall Totals	<u>\$ 70,227</u>	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ -</u>	<u>\$ 15,884</u>	<u>\$ 15,884</u>	<u>\$ -</u>