

**EASTERN UPPER PENINSULA
INTERMEDIATE SCHOOL DISTRICT
Chippewa, Mackinac, Luce, and Schoolcraft Counties, Michigan**

Additional Reports Required by
the Uniform Guidance

For the year ended June 30, 2019

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For the year ended June 30, 2019

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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***

October 4, 2019

The Board of Education
Eastern Upper Peninsula Intermediate School District
Chippewa, Mackinac, Luce, and Schoolcraft Counties, Michigan

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 major fund, and the aggregate remaining fund information of Eastern Upper Peninsula Intermediate School District, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Eastern Upper Peninsula Intermediate School District's basic financial statements, and have issued our report thereon dated October 4, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Eastern Upper Peninsula Intermediate School District'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 Eastern Upper Peninsula Intermediate School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Eastern Upper Peninsula Intermediate School District'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. 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Eastern Upper Peninsula Intermediate School District'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*.

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 entity'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.



Certified Public Accountants
Grand Rapids, Michigan



INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

October 4, 2019

The Board of Education
Eastern Upper Peninsula Intermediate School District
Chippewa, Mackinac, Luce, and Schoolcraft Counties, Michigan

Report on Compliance for Each Major Federal Program

We have audited Eastern Upper Peninsula Intermediate School District’s compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on Eastern Upper Peninsula Intermediate School District’s major federal program for the year ended June 30, 2019. Eastern Upper Peninsula Intermediate School District’s major federal programs is 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance of Eastern Upper Peninsula Intermediate School District’s major federal program 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 the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance 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 Eastern Upper Peninsula Intermediate School District’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 Eastern Upper Peninsula Intermediate School District's compliance

Opinion on Each Major Federal Program

In our opinion, Eastern Upper Peninsula Intermediate School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2019

Report on Internal Control over Compliance

Management of Eastern Upper Peninsula Intermediate School District 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 Eastern Upper Peninsula Intermediate School District's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 Eastern Upper Peninsula Intermediate School District'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 a 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Eastern Upper Peninsula Intermediate School District, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise of Eastern Upper Peninsula Intermediate School District's basic financial statements. We issued our report thereon dated October 4, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic 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 basic 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 basic financial statements or to the basic 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 expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Certified Public Accountants
Grand Rapids, Michigan

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
 For the year ended June 30, 2019

Federal Grantor Pass Through Grantor Program Title Grant Number	Federal CFDA Number	Approved Grant Award Amount
U.S. Department of Agriculture		
Direct Awards:		
Supplemental Nutrition Assistance Program (SNAP-ED):	10.561	
FY18 EUPISD		\$ 200,000
FY19 EUPISD		<u>190,000</u>
Total Supplemental Nutrition Assistance Program		<u>390,000</u>
U. S. Department of Education		
Rural Education Achievement Program:	84.358A	
S358A184732		17,200
S358A194732		<u>16,953</u>
Total Rural Education Achievement Program		<u>34,153</u>
U. S. Department of Commerce		
EDA Broadband Grant	11.558	
ED18CHI3030031		<u>75,000</u>
Total Direct Awards		<u>499,153</u>
Passed Through Michigan Department of Education (MDE):		
Title I Regional Assistance Grant:	84.010	
181570-1718		<u>4,875</u>
Title II, Part B:	84.366	
172410-MSP2017		<u>813,475</u>
Special Education Cluster:		
I.D.E.A Flowthrough	84.027	
180450-1718		1,592,670
180480-EOSD		50,000
190450-1819		1,610,851
190493-GSG		<u>104,500</u>
Total I.D.E.A. Flowthrough		<u>3,358,021</u>

See Notes to Schedule of Expenditures of Federal Awards

Accrued (Deferred) Revenue At July 1, 2018	(Memo Only) Prior Year Expenditures	Current Year Expenditures	Passed Through to Sub-recipients	Current Year Receipts (Cash Basis)	Accrued (Deferred) Revenue At June 30, 2019
\$ 76,449	\$ 157,988	\$ 35,291	\$ -	\$ 111,740	\$ -
-	-	134,150	-	83,207	50,943
76,449	157,988	169,441	-	194,947	50,943
1,142	10,100	7,100	-	8,242	-
-	-	8,352	-	4,704	3,648
1,142	10,100	15,452	-	12,946	3,648
-	-	6,702	-	-	6,702
77,591	168,088	191,595	-	207,893	61,293
-	-	2,551	-	2,551	-
342,721	527,637	139,635	174,820	482,356	-
321,592	1,537,209	55,461	220,057	377,053	-
2,260	50,000	-	-	2,260	-
-	-	1,580,320	323,472	1,122,237	458,083
-	-	104,500	-	82,126	22,374
323,852	1,587,209	1,740,281	543,529	1,583,676	480,457

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
For the year ended June 30, 2019

Federal Grantor Pass Through Grantor Program Title Grant Number	Federal CFDA Number	Approved Grant Award Amount
I.D.E.A. Preschool:	84.173A	
180460-1718		\$ 53,879
190460-1819		55,384
Total I.D.E.A. Preschool		<u>109,263</u>
Total I.D.E.A. Grants to States		<u>3,467,284</u>
Total Special Education Cluster		<u>3,467,284</u>
Special Education-Grants for Infants and Families:		
Infants and Toddler Formula:	84.181A	
181340-1718		86,095
191340-1819		74,840
Total Special Education - Grants for Infants and Families:		<u>160,935</u>
Career and Technical Education - Basic Grants to States	84.048A	
183520-18123		65,768
193520-19123		102,697
Total Career and Technical Education		<u>168,465</u>
Total Passed Through MDE		<u>4,615,034</u>
Total U.S. Department of Education		<u>4,615,034</u>
U.S. Department of Health and Human Services		
Passed Through Michigan Department of Health and Human Services:	93.778	
1718 Medicaid Outreach		31,851
1819 Medicaid Outreach		28,925
Total Medicaid Outreach		<u>60,776</u>
Total Passed Through Michigan Department of Community Health:		<u>60,776</u>
Total U.S. Department of Health and Human Services		<u>60,776</u>
Total Federal Financial Assistance		<u><u>\$ 5,140,810</u></u>

See Notes to Schedule of Expenditures of Federal Awards

Accrued (Deferred) Revenue At July 1, 2018	(Memo Only) Prior Year Expenditures	Current Year Expenditures	Passed Through to Sub-recipients	Current Year Receipts (Cash Basis)	Accrued (Deferred) Revenue At June 30, 2019
\$ 22,809	\$ 53,879	\$ -	\$ 20,735	\$ 22,809	\$ -
-	-	55,384	30,572	38,189	17,195
22,809	53,879	55,384	51,307	60,998	17,195
346,661	1,641,088	1,795,665	-	1,644,674	497,652
346,661	1,641,088	1,795,665	594,836	1,644,674	497,652
5,170	86,095	-	-	5,170	-
-	-	74,840	-	46,199	28,641
5,170	86,095	74,840	-	51,369	28,641
26,481	65,768	-	26,343	26,481	-
-	-	102,697	44,493	48,135	54,562
26,481	65,768	102,697	70,836	74,616	54,562
721,033	2,320,588	2,115,388	840,492	2,255,566	580,855
722,175	2,330,688	2,130,840	840,492	2,268,512	584,503
(15,675)	16,176	15,675	15,675	-	-
-	-	13,250	-	23,258	(10,008)
(15,675)	16,176	28,925	15,675	23,258	(10,008)
(15,675)	16,176	28,925	15,675	23,258	(10,008)
(15,675)	16,176	28,925	15,675	23,258	(10,008)
\$ 782,949	\$ 2,504,852	\$ 2,335,908	\$ 856,167	\$ 2,486,717	\$ 632,140

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

For the year ended June 30, 2019

Note A – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Eastern Upper Peninsula Intermediate School District under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Eastern Upper Peninsula Intermediate School District, it is not intended to and does not present the financial position, changes in net assets, or cash flows, as applicable, of Eastern Upper Peninsula Intermediate School District.

Note B – Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the same basis of accounting as the basic financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note C – Indirect Cost Rate

Eastern Upper Peninsula Intermediate School District has elected not to use the 10% de minimus indirect cost rate as allowed under the Uniform Guidance.

Note D – Grant Section Auditor Report

Management has utilized the MDE Cash Management System (CMS) Grant Auditor Report (GAR) in preparing the Schedule of Expenditures of Federal Awards.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
For the year ended June 30, 2019

Note E – Federal Income Reconciliation

	Grant Expenditures Per Schedule of Federal Financial Assistance	Federal Revenue Per Financial Statements	Difference
Supplemental Nutrition Assistance Program	\$ 169,441	169,441	\$ -
Rural Education Achievement Program	15,452	15,452	-
EDA Broadband Grant	6,702	6,702	-
Title I Regional Assistance Grant	2,551	2,551	-
Title II Part B Mathematics and Science	139,635	139,635	-
Special Education Cluster	1,795,665	1,795,665	-
Infants and Families	74,840	74,840	-
Career and Technical Education	102,697	102,697	-
Medicaid Outreach	28,925	28,925	-
	<u>\$ 2,335,908</u>	<u>\$ 2,335,908</u>	<u>\$ -</u>

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
For the year ended June 30, 2019

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified? _____ Yes X None reported

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified? _____ Yes X None reported

Type of auditor's report issued on compliance for major programs: *Unmodified*

Any audit findings disclosed that are required to be reported on accordance with the Uniform Guidance? _____ Yes X No

Identification of major programs audited: Special Education Cluster
84.027 I.D.E.A. Grants to States - Flowthrough
84.173A I.D.E.A. Preschool

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? X Yes _____ No

Section II - Financial Statements Audit Findings

There were no findings that are required to be reported under *Government Auditing Standards*.

Section III – Major Federal Award Programs Findings and Questioned Costs

There were no findings or questioned costs.

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

Provided to Subrecipients

For the year ended June 30, 2019

Program Title/Subrecipient	Federal CFDA Number	Agency or Pass-Through Number	Approved Grant Award Amount
<i>IDEA Flowthrough</i>	84.027	180450-1718	
Brimley Area Schools			\$ 34,864
DeTour Area Schools			8,435
DeTour Arts & Technology Academy			4,499
Engadine Consolidated Schools			23,618
Lake Superior Academy			2,249
Les Cheneaux Community Schools			6,748
Mackinac Island Public Schools			7,310
Moran Township Schools			11,247
Ojibwe Charter School			17,995
Pickford Public Schools			23,056
Rudyard Area Schools			64,688
Sault Ste. Marie Area Schools			181,633
St. Ignace Area Schools			37,114
Tahquamenon Area Schools			68,604
Three Lakes Academy			6,748
Whitefish Township Schools			<u>3,374</u>
Total			<u>502,182</u>
<i>IDEA Flowthrough</i>	84.027	190450-1819	
Brimley Area Schools			36,114
DeTour Area Schools			7,007
DeTour Arts & Technology Academy			8,163
Engadine Consolidated Schools			19,812
Lake Superior Academy			1,617
Les Cheneaux Community Schools			8,624
Mackinac Island Public Schools			-
Moran Township Schools			10,241
Ojibwe Charter School			15,631
Pickford Public Schools			24,256
Rudyard Area Schools			51,745
Sault Ste. Marie Area Schools			171,945
St. Ignace Area Schools			37,731
Tahquamenon Area Schools			62,526
Three Lakes Academy			2,359
Whitefish Township Schools			<u>-</u>
Total			<u>457,771</u>

See Notes to Schedule of Expenditures of Federal Awards

(Memo Only) Prior Year Expenditures	Due to/(from) Subrecipients June 30, 2018	Current Year Cash Transferred to/ (from) Subrecipients	Current Year Expenditures Reported by Subrecipients	Due to/(from) Subrecipients June 30, 2019
\$ 34,865	\$ 13,648	\$ 13,648	\$ -	\$ -
8,435	8,435	8,435	-	-
-	-	-	-	-
23,618	8,893	8,893	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
17,995	6,568	6,568	-	-
23,056	6,534	6,534	-	-
64,688	19,809	19,809	-	-
181,633	87,566	87,566	-	-
-	-	-	-	-
49,062	49,062	68,604	19,542	-
-	-	-	-	-
-	-	-	-	-
403,352	200,515	220,057	19,542	-
-	-	36,114	36,114	-
-	-	7,007	7,007	-
-	-	-	9,163	9,163
-	-	14,217	19,812	5,595
-	-	-	1,617	1,617
-	-	8,624	8,624	-
-	-	-	-	-
-	-	-	10,241	10,241
-	-	15,631	15,631	-
-	-	15,761	24,256	8,495
-	-	51,745	51,745	-
-	-	115,116	171,945	56,829
-	-	37,731	37,731	-
-	-	19,168	62,526	43,358
-	-	2,358	2,358	-
-	-	-	-	-
-	-	323,472	458,770	135,298

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

Provided to Subrecipients

For the year ended June 30, 2019

Program Title/Subrecipient	Federal CFDA Number	Agency or Pass-Through Number	Approved Grant Award Amount
<i>IDEA Preschool Incentive</i>			
Sault Ste. Marie Area Schools	84.173A	180460-1718	\$ 44,761
Sault Ste. Marie Area Schools	84.173A	190460-1819	<u>47,655</u>
Total			<u>92,416</u>
<i>Carl D. Perkins Local Administration-Secondary</i>			
Sault Ste. Marie Area Schools	84.048A	183520-18123	60,980
Sault Ste. Marie Area Schools		193520-19123	<u>96,062</u>
Total			<u>157,042</u>
<i>Title II Part B MSP UP Smile</i>			
NMU - Seaborg Math Science Center	84.366B	172410-MSP2017	68,395
DIMMSAT Math Science Center			83,609
Nwoods Math Science Center			71,771
West UP Math Science Center			<u>56,908</u>
Total			<u>280,683</u>
<i>Medicaid Outreach</i>			
Brimley Area Schools	93.778	1718	1,599
DeTour Area Schools			575
DeTour Arts & Technology Academy			32
Engadine Consolidated Schools			654
Les Cheneaux Community Schools			771
Moran Township Schools			59
Ojibwe Charter School			313
Pickford Public Schools			491
Rudyard Area Schools			1,027
Sault Ste. Marie Area Schools			6,863
St. Ignace Area Schools			1,726
Tahquamenon Area Schools			1,050
Three Lakes Academy			120
Whitefish Township Schools			<u>395</u>
Total			<u>15,675</u>
Total Federal Awards Passed Through to Subrecipients			<u><u>\$ 1,505,769</u></u>

See Notes to Schedule of Expenditures of Federal Awards

(Memo Only) Prior Year Expenditures	Due to/(from) Subrecipients June 30, 2018	Current Year Cash Transferred to/ (from) Subrecipients	Current Year Expenditures Reported by Subrecipients	Due to/(from) Subrecipients June 30, 2019
\$ 44,761	\$ 20,735	\$ 20,735	\$ -	\$ -
-	-	30,572	47,655	17,083
44,761	20,735	51,307	47,655	17,083
60,980	26,343	26,343	-	-
-	-	44,493	96,062	51,569
60,980	26,343	70,836	96,062	51,569
24,211	24,211	47,753	23,542	-
64,735	64,324	83,942	19,618	-
44,885	10,662	10,662	-	-
32,463	32,463	32,463	-	-
166,294	131,660	174,820	43,160	-
-	-	1,599	1,599	-
-	-	575	575	-
-	-	32	32	-
-	-	654	654	-
-	-	771	771	-
-	-	59	59	-
-	-	313	313	-
-	-	491	491	-
-	-	1,027	1,027	-
-	-	6,863	6,863	-
-	-	1,726	1,726	-
-	-	1,050	1,050	-
-	-	120	120	-
-	-	395	395	-
-	-	15,675	15,675	-
\$ 675,387	\$ 379,253	\$ 856,167	\$ 680,864	\$ 203,950