

Board of Trustees  
Village of Alsip, Illinois  
Alsip, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Alsip, Illinois (the "Village") as of and for the year ended April 30, 2014, and have issued our report thereon dated October 24, 2014. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant audit findings**

#### ***Qualitative aspects of accounting practices***

##### *Accounting policies*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Village are described in Note 1 to the financial statements.

The Village adopted the Government Accounting Standards Board (GASB) Statements No. 65, *Items Previously Reported as Assets and Liabilities*, as of May 1, 2013. GASB Statement No. 65 impacted the Village's financial statements by reclassifying, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities. Subsequent years' property taxes and charges on bond refundings were reclassified as deferred inflows of resources and deferred outflows of resources, respectively. The Village also wrote off \$178,513 of bond issuance costs during the year ended April 30, 2014.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

##### *Accounting estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements was (were):

- Management's estimate of the pension and other post-employment benefits (OPEB) obligation is based on actuarial calculations and assumptions. We evaluated the key factors and assumptions used to develop the Village's pension and OPEB obligations in determining that they are reasonable in relation to the financial statements taken as a whole.

##### *Financial statement disclosures*

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

***Difficulties encountered in performing the audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.

***Uncorrected misstatements***

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached Exhibit A summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

***Corrected misstatements***

The following material misstatements detected as a result of audit procedures were corrected by management:

- In order to comply with generally accepted accounting principles, audit adjustments were made to convert the Village's financial statements to the accrual or modified accrual basis of reporting. These audit adjustments bring the Village in compliance with GASB Statements No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - State and Local Governments*.

***Disagreements with management***

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

***Management representations***

We have requested certain representations from management that are included in the attached management representation letter (Exhibit B) dated October 24, 2014.

***Management consultations with other independent accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. We were informed by management that there were no consultations with other accountants.

***Significant issues discussed with management prior to engagement***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

**Other audit findings or issues**

We have provided a separate letter to you dated October 24, 2014, communicating internal control related matters identified during the audit.

**Other information in documents containing audited financial statements**

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

With respect to the supplementary information and the tax increment finance fund compliance report accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information and the tax increment finance fund compliance report to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated October 24, 2014.

The schedule of insurance coverage accompanying the financial statements, which is the responsibility of management, was prepared for the purposes of additional analysis and is not a required part of the financial statements. Such information was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we did not express an opinion or provide any assurance on it.

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document.

This communication is intended solely for the information and use of the board of trustees and management of the Village and is not intended to be, and should not be, used by anyone other than these specified parties.



**CliftonLarsonAllen LLP**

Oak Brook, Illinois  
October 24, 2014

**PASSED ADJUSTMENT SUMMARY**  
**Village of Alsip**  
**Governmental Activities**  
**Year Ended April 30, 2014**

**Exhibit A**

**Effect of misstatements on:**

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| <b>Description</b>  | <b>Assets</b> | <b>Liabilities</b> | <b>Net Position</b> | <b>Change in Net Position</b> |
|---|---------------|--------------------|---------------------|-------------------------------|
| 1) To record revenue received within 60 days of year end applicable to the general fund.                | \$ -          | \$ 18,275          | \$ (20,343)         | \$ 2,068                      |
| 2) To record the Village's telecom tax refund liability at year-end.                                    | -             | (37,472)           | 37,472              | 37,472                        |
| 3) To record revenue received within 60 days of year-end applicable to the Special Tax Allocation fund. | -             | 5,776              | (15,257)            | 9,481                         |
| 4) To write-off bond issuance costs in the current year in accordance with GASB 65.                     | -             | -                  | 176,824             | (176,824)                     |
| Net current year misstatements  | -             | (13,421)           | 178,696             | (127,803)                     |
| Net prior year misstatements  | -             | -                  | -                   | (77,230)                      |
| Total misstatements   | <u>\$ -</u>   | <u>\$ (13,421)</u> | <u>\$ 178,696</u>   | <u>\$ (205,033)</u>           |

**PASSED ADJUSTMENT SUMMARY**  
**Village of Alsip**  
**Business Type Activities**  
**Year Ended April 30, 2014**

**Exhibit A**

**Effect of misstatements on:**

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| <b>Description</b>  | <b>Assets</b> | <b>Liabilities</b> | <b>Net Assets</b> | <b>Change in Net Assets</b> |
|---|---------------|--------------------|-------------------|-----------------------------|
| 1) To record the difference in the IEPA loan balance between the general ledger and confirmation from the Agency. | \$ -          | \$ (17,234)        | \$ -              | \$ 17,234                   |
| 2) To write-off bond issuance costs in the current year in accordance with GASB 65.                               | -             | -                  | 63,162            | (63,162)                    |
| <b>Total misstatements</b>  | <b>\$ -</b>   | <b>\$ (17,234)</b> | <b>\$ 63,162</b>  | <b>\$ (45,928)</b>          |

**PASSED ADJUSTMENT SUMMARY**  
**Village of Alsip**  
**General Fund**  
**Year Ended April 30, 2014**

**Exhibit A**

**Effect of misstatements on:**

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| <b>Description</b>   | <b>Assets</b> | <b>Liabilities</b> | <b>Fund Balance</b> | <b>Change in Fund Balance</b> |
|--|---------------|--------------------|---------------------|-------------------------------|
| 1) To record revenue received within 60 days of year-end.            | \$ -          | \$ 18,275          | \$ (20,343)         | \$ 2,068                      |
| 2) To record the Village's telecom tax refund liability at year-end. | -             | (37,472)           | 37,472              | 37,472                        |
| Net current year misstatements                                       | -             | (19,197)           | 17,129              | 39,540                        |
| Net prior year misstatements   | -             | -                  | 77,230              | (77,230)                      |
| <b>Total misstatements</b>   | <b>\$ -</b>   | <b>\$ (19,197)</b> | <b>\$ 94,359</b>    | <b>\$ (37,690)</b>            |

**PASSED ADJUSTMENT SUMMARY**  
**Village of Alsip**  
**Speical Tax Allocation Fund**  
**Year Ended April 30, 2014**

**Exhibit A**

**Effect of misstatements on:**

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| <b>Description</b>  | <b>Assets</b> | <b>Liabilities</b> | <b>Fund Balance</b> | <b>Change in Fund Balance</b> |
|---|---------------|--------------------|---------------------|-------------------------------|
| 1) To record revenue received within 60 days of year-end. | <u>\$ -</u>   | <u>\$ 5,776</u>    | <u>\$ (15,257)</u>  | <u>\$ 9,481</u>               |

**PASSED ADJUSTMENT SUMMARY**  
**Village of Alsip**  
**Water and Sewer Fund**  
**Year Ended April 30, 2014**

**Exhibit A**

**Effect of misstatements on:**

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| <b>Description</b>  | <b>Assets</b> | <b>Liabilities</b> | <b>Net Assets</b> | <b>Change in Net Assets</b> |
|---|---------------|--------------------|-------------------|-----------------------------|
| 1) To record the difference in the IEPA loan balance between the general ledger and confirmation from the Agency. | \$ -          | \$ (17,234)        | \$ -              | \$ 17,234                   |
| 2) To write-off bond issuance costs in the current year in accordance with GASB 65.                               | -             | -                  | 63,162            | (63,162)                    |
| <b>Total misstatements</b>  | <b>\$ -</b>   | <b>\$ (17,234)</b> | <b>\$ 63,162</b>  | <b>\$ (45,928)</b>          |

Patrick E. Kitching  
*Mayor*

Deborah L. Venhuizen  
*Clerk and Collector*



*Trustees*

John R. Shapiro  
Sheila B. McGreal  
Richard S. Dalzell  
John D. Ryan  
Kevin P. Michaels  
Lynn M. Dwyer

CliftonLarsonAllen LLP  
1301 W. 22<sup>nd</sup> Street, Suite 1100  
Oak Brook, IL 60523

**Exhibit B**

This representation letter is provided in connection with your audit of the financial statements of the Village of Alsip, Illinois ("Village"), which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of April 30, 2014, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, as of October 24, 2014, the following representations made to you during your audit.

**Financial Statements**

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated March 6, 2014, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP. The financial statements include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- We acknowledge and have fulfilled our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We have identified all accounting estimates that could be material to the financial statements, including the key factors and significant assumptions used in making those estimates, and we believe the estimates and the significant assumptions used in making those accounting estimates are reasonable.
- Significant estimates have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. Significant estimates are estimates at the financial statement date that could change materially within the next year.

- Related party relationships and transactions, including, but not limited to, revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events occurring subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter. In addition, you have proposed adjusting journal entries that have been posted to the entity's accounts, including adjusting journal entries to convert our cash basis records to the accrual basis. We have reviewed and approved those adjusting journal entries and understand the nature of the changes and their impact on the financial statements. We are in agreement with those adjustments and accept responsibility for them.
- The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- Guarantees, whether written or oral, under which the entity is contingently liable, if any, have been properly recorded or disclosed in accordance with U.S. GAAP.
- Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the financial statement date and have been reduced to their estimated net realizable value.
- We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefits (OPEB) liabilities and costs for financial accounting purposes are appropriate in the circumstances.
- We are unable to determine the possibility of a withdrawal liability in a multiple-employer benefit plan.
- We do not intend to compensate for the elimination of postretirement benefits by granting an increase in pension benefits.
- We do not plan to make frequent amendments to our pension or other postretirement benefit plans.

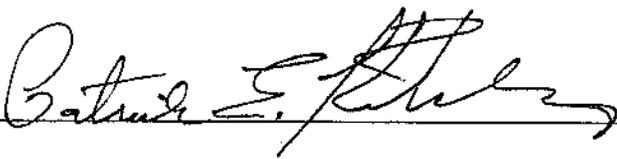
**Information Provided**

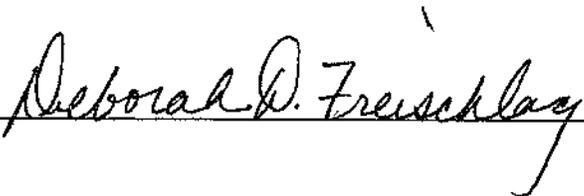
- We have provided you with:
  - Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters.

- Additional information that you have requested from us for the purpose of the audit.
- Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- Complete minutes of the meetings of the governing board and related committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - Management;
  - Employees who have significant roles in internal control; or
  - Others when the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, grantors, regulators, or others.
- We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations and provisions of contracts and grant agreements, or abuse whose effects should be considered when preparing financial statements.
- We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- There are no other material liabilities or gain or loss contingencies that are required to be accrued or disclosed in accordance with U.S. GAAP.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral, except as made known to you and disclosed in the financial statements.
- We have a process to track the status of audit findings and recommendations.
- We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

- We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to the Village, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- The entity has complied with all aspects of contractual or grant agreements that would have a material effect on the financial statements in the event of noncompliance.
- We are responsible for determining whether we have received, expended, or otherwise been the beneficiary of any federal awards during the period of this audit. No federal award, received directly from federal agencies or indirectly as a subrecipient, was expended in an amount that cumulatively totals from all sources \$500,000 or more. For this representation, "award" means financial assistance and federal cost-reimbursement contracts that non-federal entities receive directly from federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, user grants, or contracts used to buy goods or services from vendors.
- We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- The financial statements properly classify all funds and activities.
- All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
- Provisions for uncollectible receivables have been properly identified and recorded.
- Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

- Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- Deposits and investment securities and derivative instruments are properly classified as to risk and are properly valued and disclosed.
- Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- We have appropriately disclosed the entity's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- We acknowledge our responsibility for presenting the combining and individual fund statements and supporting schedules and other supporting schedules and tax increment finance fund compliance report (the supplementary information) in accordance with U.S. GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditors' report thereon.
- As part of your audit, you prepared the draft financial statements and related notes. We have designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee your services; have made all management judgments and decisions; and have assumed all management responsibilities. We have evaluated the adequacy and results of the service. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- We understand that as part of your audit, you prepared the adjusting journal entries necessary to convert our cash basis records to the accrual basis of accounting and acknowledge that we have reviewed and approved those entries and accepted responsibility for them.

Signature:  Title: Mayor

Signature:  Title: Finance Director

**PASSED ADJUSTMENT SUMMARY**  
**Village of Alsip**  
**Governmental Activities**  
**Year Ended April 30, 2014**

**Effect of misstatements on:**

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| Description   | Assets      | Liabilities        | Net Position      | Change in Net Position |
|---|-------------|--------------------|-------------------|------------------------|
| 1) To record revenue received within 60 days of year end applicable to the general fund.                | \$ -        | \$ 18,275          | \$ (20,343)       | \$ 2,068               |
| 2) To record the Village's telecom tax refund liability at year-end.                                    | -           | (37,472)           | 37,472            | 37,472                 |
| 3) To record revenue received within 60 days of year-end applicable to the Special Tax Allocation fund. | -           | 5,776              | (15,257)          | 9,481                  |
| 4) To write-off bond issuance costs in the current year in accordance with GASB 65.                     | -           | -                  | 176,824           | (176,824)              |
| Net current year misstatements  | -           | (13,421)           | 178,696           | (127,803)              |
| Net prior year misstatements  | -           | -                  | -                 | (77,230)               |
| Total misstatements   | <u>\$ -</u> | <u>\$ (13,421)</u> | <u>\$ 178,696</u> | <u>\$ (205,033)</u>    |

**PASSED ADJUSTMENT SUMMARY**

**Village of Alsip**

**Business Type Activities**

**Year Ended April 30, 2014**

**Effect of misstatements on:**

---

| <b>Description</b>  | <b>Assets</b> | <b>Liabilities</b> | <b>Net Assets</b> | <b>Change in Net Assets</b> |
|---|---------------|--------------------|-------------------|-----------------------------|
| 1) To record the difference in the IEPA loan balance between the general ledger and confirmation from the Agency. | \$ -          | \$ (17,234)        | \$ -              | \$ 17,234                   |
| 2) To write-off bond issuance costs in the current year in accordance with GASB 65.                               | -             | -                  | 63,162            | (63,162)                    |
| Total misstatements   | <u>\$ -</u>   | <u>\$ (17,234)</u> | <u>\$ 63,162</u>  | <u>\$ (45,928)</u>          |

**PASSED ADJUSTMENT SUMMARY**  
**Village of Alsip**  
**General Fund**  
**Year Ended April 30, 2014**

**Effect of misstatements on:**

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| <b>Description</b>   | <b>Assets</b> | <b>Liabilities</b> | <b>Fund Balance</b> | <b>Change in Fund Balance</b> |
|--|---------------|--------------------|---------------------|-------------------------------|
| 1) To record revenue received within 60 days of year-end.            | \$ -          | \$ 18,275          | \$ (20,343)         | \$ 2,068                      |
| 2) To record the Village's telecom tax refund liability at year-end. | -             | (37,472)           | 37,472              | 37,472                        |
| Net current year misstatements                                       | -             | (19,197)           | 17,129              | 39,540                        |
| Net prior year misstatements   | -             | -                  | 77,230              | (77,230)                      |
| <b>Total misstatements</b>   | <b>\$ -</b>   | <b>\$ (19,197)</b> | <b>\$ 94,359</b>    | <b>\$ (37,690)</b>            |

**PASSED ADJUSTMENT SUMMARY**  
**Village of Alsip**  
**Speical Tax Allocation Fund**  
**Year Ended April 30, 2014**

Effect of misstatements on:

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| Description   | Assets | Liabilities | Fund Balance | Change in Fund Balance |
|---|--------|-------------|--------------|------------------------|
| 1) To record revenue received within 60 days of year-end. | \$ -   | \$ 5,776    | \$ (15,257)  | \$ 9,481               |

**PASSED ADJUSTMENT SUMMARY**  
**Village of Alsip**  
**Water and Sewer Fund**  
**Year Ended April 30, 2014**

**Effect of misstatements on:**

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| <b>Description</b>  | <b>Assets</b> | <b>Liabilities</b> | <b>Net Assets</b> | <b>Change in Net Assets</b> |
|---|---------------|--------------------|-------------------|-----------------------------|
| 1) To record the difference in the IEPA loan balance between the general ledger and confirmation from the Agency. | \$ -          | \$ (17,234)        | \$ -              | \$ 17,234                   |
| 2) To write-off bond issuance costs in the current year in accordance with GASB 65.                               | -             | -                  | 63,162            | (63,162)                    |
| <b>Total misstatements</b>  | <b>\$ -</b>   | <b>\$ (17,234)</b> | <b>\$ 63,162</b>  | <b>\$ (45,928)</b>          |