# State of Arkansas Safe Drinking Water Revolving Loan Fund Program

Accountants' Report and Financial Statements

June 30, 2007 and 2006

# State of Arkansas Safe Drinking Water Revolving Loan Fund Program

**June 30, 2007 and 2006**

## Contents

# Independent Accountants' Report on Financial Statements and Supplementary Information

The Commissioners of the Arkansas Natural
Resources Commission

The Board of Directors of
Arkansas Development Finance Authority (ADFA)

We have audited the accompanying statements of net assets of the State of Arkansas Safe Drinking Water Revolving Loan Fund Program (the Program) as of June 30, 2007 and 2006, and the related statements of revenues, expenses and changes in net assets and cash flows for the years then ended. These financial statements are the responsibility of the Program's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in *Note 1*, the financial statements of the Program are intended to present the financial position, and the results of its operations and cash flows, where applicable, of only that portion of the business-type activities of the State of Arkansas (the State) that is attributable to the transactions of the Program. They do not purport to, and do not, present fairly the financial position of the State as of June 30, 2007 and 2006, and the changes in its financial position and its cash flows, where applicable, for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Program as of June 30, 2007 and 2006, its changes in financial position and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

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The Commissioners of the Arkansas Natural
Resources Commission

The Board of Directors of
Arkansas Development Finance Authority (ADFA)


In accordance with *Government Auditing Standards*, we have also issued our report, dated October 24, 2007, on our consideration of the Program's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The accompanying management's discussion and analysis is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted primarily of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

BKD, LLP

October 24, 2007

# State of Arkansas Safe Drinking Water Revolving Loan Fund Program
## Management's Discussion and Analysis

This discussion and analysis is designed to assist the reader in focusing on significant issues and activities and to identify any significant changes in the financial position of the Drinking Water Fund Program (the Program). Readers are encouraged to consider the information presented in conjunction with the financial statements and notes as a whole, which follow this section of the report.

### *Discussion of Financial Statements*

The June 30, 2007 basic financial statements include three required statements: the statement of net assets, the statement of revenues, expenses and changes in net assets and the statement of cash flows. Comparative totals as of and for the years ended June 30, 2006 and 2005 are also presented. Although not required, these comparative totals are intended to facilitate an enhanced understanding of the Program's financial position and results of operations for the current fiscal year in comparison to the prior fiscal years. Additional information, following the *Notes to Financial Statements*, includes the combining statement of net assets, the combining statement of revenues, expenses and changes in net assets as well as the combining statement of cash flows. These combining statements detail the Revolving Loan Fund, the Fees and Expense Fund, the Small System Technical Assistance Set Aside, the Well Head Protection Set Aside, the Capacity Development Set Aside and the State Program Management Set Aside, which comprise the Program.

### *Condensed Financial Information – Statement of Net Assets*
*(In thousands)*

| | 2007 | 2006 | 2005 |
|---|---|---|---|
| Total assets | $ 95,616 | $ 82,119 | $ 60,006 |
| Current liabilities | 414 | 331 | 213 |
| Noncurrent liabilities | 2,501 | 2,413 | 1,987 |
| Total liabilities | 2,915 | 2,744 | 2,200 |
| Total net assets – restricted for program requirements | $ 92,701 | $ 79,375 | $ 57,806 |

The Program's total assets have continually increased over the past three years, primarily attributed to growth in the Program's loans for water system projects. Loans receivable - restricted increased to $81.8 million at June 30, 2007, from $71.7 million at June 30, 2006 and $52.9 million at June 30, 2005. The Program is making loans from federal and state matching funds and revolving Program funds.

The following table reports loan activity for each year (in thousands).

| | 2007 | 2006 | 2005 |
|---|---|---|---|
| Loan disbursements | $ 11,730 | $ 19,883 | $ 25,648 |
| Loan repayments | 1,629 | 1,021 | 608 |
| Net increase in loans receivable | $ 10,101 | $ 18,862 | $ 25,040 |

Grants from the United States Environmental Protection Agency (EPA) comprised a majority of the funding source of the loan disbursements during the years. The construction period for the loans of the Program is approximately two years.

At June 30, 2007, the Program's current liabilities increased $83,000 from June 30, 2006 and $118,000 from June 30, 2005 to June 30, 2006. The increases are primarily attributed to the Program's administration fee payable to the Department of Health (DOH). The amounts due to DOH were $319,000, $254,000 and $160,000 at June 30, 2007, 2006, and 2005, respectively.

Noncurrent liabilities of $2.5 million at June 30, 2007 reflect increases of $88,000 from June 30, 2006 and $426,000 from June 30, 2005 to June 30, 2006. These increases relate to the increase in deferred fees, which represent the 3% loan-closing fees received by the Program and amortized over the life of the related loans.

### *Condensed Financial Information – Statement of Revenues, Expenses and Changes in Net Assets*

*(In thousands)*

| | 2007 | 2006 | 2005 |
|---|---|---|---|
| Total interest income | $ 2,370 | $ 1,756 | $ 1,084 |
| Other income | 880 | 872 | 455 |
| Total operating revenues | 3,250 | 2,628 | 1,539 |
| Administrative expenses | 105 | 91 | 75 |
| Operating income | 3,145 | 2,537 | 1,464 |
| Transfers (out) in | (509) | 1,719 | 1,114 |
| Federal grants | 10,690 | 17,313 | 22,680 |
| Change in net assets | 13,326 | 21,569 | 25,258 |
| Net assets | | | |
| Beginning of year | 79,375 | 57,806 | 32,548 |
| End of year | $ 92,701 | $ 79,375 | $ 57,806 |

Included in the total interest income is interest received on loans, which has increased to $1.8 million for the year ending June 30, 2007 from $1.4 million for the year ending June 30, 2006 and $960,000 for the year ending June 30, 2005. The attributing factor to the increase is the continuous funding of loans at a faster pace than repayments in the Program. Revenues from investments have increased over the past three years. Interest income was $537,000, $308,000 and $124,000 for the years ending June 30, 2007, 2006 and 2005, respectively. The average return on cash and cash equivalents for those years were 4.8%, 3.8% and 2.0%, respectively, due to increasing interest rates seen in the market and the increasing cash balances.

The change in net assets of $13.3 million for the year ending June 30, 2007, decreased $8.2 million in comparison to fiscal year 2006. The decline in the change in net assets is primarily attributable to the decline in federal grants received during the year of $6.6 million and a change in transfers in (out) of $2.2 million which is offset by an increase in interest income of $614,000.

The Program primarily uses the federal grants for funding loans and paying expenses. These funds are drawn down from the federal government as expenses are incurred by the cities, Arkansas Natural Resources Commission (ANRC) or DOH.

The Program received transfers in from ANRC Water, Waste Disposal and Pollution Abatement Facilities General Obligation Bond Fund Program, which represented the state matching funds for the Program. The Program has received transfers of $1.7 million, $3.9 million and $3.3 million for fiscal years 2007, 2006 and 2005, respectively. Transfers in are offset by transfers out to other agencies for reimbursement of expense relating to administration of the Program. The transfers out are represented in the following table (in thousands):

| | 2007 | 2006 | 2005 |
|---|---|---|---|
| Department of Health | $ 1,680 | $ 1,703 | $ 1,766 |
| Arkansas Natural Resources Commission | 563 | 478 | 377 |

The overall financial position and results of operations of the Program have improved.

## *Contact Regarding the Program*

This financial report is designed to provide constituents and business partners with a general overview of the Program's finances and to show the Program's accountability for the funds it administers. Questions about this report and requests for additional financial information should be directed to the ADFA Vice President for Finance and Administration by telephoning 501.682.5900 or by contacting the ANRC Water Development Division Chief at 501.682.1611.

# State of Arkansas Safe Drinking Water Revolving Loan Fund Program

## Statements of Net Assets

## June 30, 2007 and 2006

*In thousands*

| | 2007 | 2006 |
|---|---|---|
| **Current Assets** | | |
| Cash and cash equivalents | $ 13,165 | $ 9,694 |
| Accrued interest receivable | 170 | 210 |
| Accounts receivable | | |
| Borrowers | 51 | 72 |
| Environmental Protection Agency | 386 | 400 |
| Total current assets | 13,772 | 10,376 |
| **Noncurrent Assets** | | |
| Loans receivable – restricted | 81,844 | 71,743 |
| Total assets | 95,616 | 82,119 |
| **Current Liabilities** | | |
| Accounts payable | 414 | 331 |
| **Noncurrent Liabilities** | | |
| Deferred fees | 2,501 | 2,413 |
| Total liabilities | 2,915 | 2,744 |
| **Net Assets** | | |
| Restricted for program requirements | $ 92,701 | $ 79,375 |

# State of Arkansas Safe Drinking Water Revolving Loan Fund Program

## Statements of Revenues, Expenses and Changes in Net Assets

## Years Ended June 30, 2007 and 2006

| *In thousands* | 2007 | 2006 |
|---|---|---|
| **Operating Revenues** | | |
| Interest on investments | $ 537 | $ 308 |
| Interest on loans | 1,833 | 1,448 |
| Financing fees | 880 | 872 |
| Total operating revenues | 3,250 | 2,628 |
| **Operating Expenses** | | |
| Program administration | 105 | 91 |
| **Operating Income** | 3,145 | 2,537 |
| **Nonoperating Income** | | |
| Federal grants | 10,690 | 17,313 |
| **Income Before Transfers In (Out)** | 13,835 | 19,850 |
| **Transfers (Out) In** | (509) | 1,719 |
| **Change in Net Assets** | 13,326 | 21,569 |
| **Net Assets, Beginning of Year** | 79,375 | 57,806 |
| **Net Assets, End of Year** | $ 92,701 | $ 79,375 |

# State of Arkansas Safe Drinking Water Revolving Loan Fund Program

## Statements of Cash Flows

## Years Ended June 30, 2007 and 2006

*In thousands*

| | 2007 | 2006 |
|---|---|---|
| **Operating Activities** | | |
| Interest received on loans and investments | $ 2,410 | $ 1,692 |
| Loan disbursements | (11,730) | (19,883) |
| Principal repayments on loans | 1,629 | 1,021 |
| Financing fees | 989 | 1,281 |
| Cash paid for program administration | (87) | (70) |
| Net cash used in operating activities | (6,789) | (15,959) |
| **Noncapital Financing Activities** | | |
| Transfers (out) in | (444) | 1,813 |
| Nonoperating grants received | 10,704 | 17,206 |
| Net cash provided by noncapital financing activities | 10,260 | 19,019 |
| **Increase in Cash and Cash Equivalents** | 3,471 | 3,060 |
| **Cash and Cash Equivalents, Beginning of Year** | 9,694 | 6,634 |
| **Cash and Cash Equivalents, End of Year** | $ 13,165 | $ 9,694 |
| **Reconciliation of Operating Income to Net Cash Used in Operating Activities** | | |
| Operating income | $ 3,145 | $ 2,537 |
| Item not providing operating activities cash flows | | |
| Amortization | (107) | (92) |
| Changes in | | |
| Accrued interest receivable | 40 | (64) |
| Accounts receivable - borrowers | 21 | (18) |
| Loans receivable | (10,100) | (18,862) |
| Accounts payable | 17 | 22 |
| Deferred fees | 195 | 518 |
| Net cash used in operating activities | $ (6,789) | $ (15,959) |

## Note 1: Nature of Operations and Summary of Significant Accounting Policies

### *Nature of Operations and Reporting Entity*

Act 772 of 1997 as amended (the Act) authorized the establishment of a fund known as the Safe Drinking Water Fund (the Program) to be maintained and administrated by the Arkansas Natural Resources Commission (the Commission or ANRC), formerly known as Arkansas Soil and Water Conservation Commission and the Arkansas Department of Health. Act 1243 of 2006 authorized the name change to ANRC, which has not had an impact on the Program. The Program is to be capitalized with federal grants, state matching grants, other grants, proceeds of bonds issued by the Arkansas Development Finance Authority (ADFA) or the Commission for the Program, and loan principal, interest and fees charged to administer the program. These funds may be loaned for water system projects, pledged and used to pay debt service and related costs, used to pay administrative expenses and provide technical assistance for the Program, and used for other purposes related to the program.

ADFA serves as financial manager for the Program under an interagency agreement. ADFA is responsible for investing and disbursing funds as authorized by the lead agency, servicing loans, preparing and submitting monthly financial reports and annual financial statements, and procuring audit services. ADFA is reimbursed for Program administration costs through a calculation based on loans outstanding in accordance with an interagency agreement with ANRC. The amounts incurred to ADFA for administration costs for the years ending June 30, 2007 and 2006 were $75,000 and $69,000, respectively.

### *Use of Estimates*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### *Accounting Method*

The Program utilizes the proprietary fund method of accounting whereby operating revenues and expenses are distinguished from nonoperating items. Operating revenues and expenses generally result from providing services in connection with the principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating items. All revenues and expenses are recognized on the accrual basis. Pursuant to Governmental Accounting Standards Board (GASB) Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, the Program has elected not to apply the provisions of all relevant pronouncements of the Financial Accounting Standards Board (FASB) issued after November 30, 1989, unless the GASB specifically adopts such FASB Statements or Interpretations. The Program first applies restricted net assets when an expense or outlay is incurred for purposes for which both restricted and unrestricted net assets are available.

### *Cash and Cash Equivalents*

The Program considers all liquid investments with original maturities of three months or less to be cash equivalents. At June 30, 2007 and 2006, cash equivalents of approximately $13.2 million and $9.7 million, respectively, consisted of money market mutual funds with variable interest rates. The maturity of the funds is considered to be less than one year because they are redeemable in full immediately.

The Program invests in two money market mutual funds. The Regions Money Market Select Treasury Money Market Fund is rated "AAAm" by Standard & Poor's. The Federated Treasury Obligations Fund #398 is rated "Aaa" by Moody's Investors Service and "AAAm" by Standard & Poor's.

### *Loan Receivables*

The Program originates loans with Arkansas municipalities for financing the construction of drinking water treatment facilities. These loans are payable in semi-annual installments. At June 30, 2007 and 2006, such loans had a carrying value of approximately $81.8 million and $71.7 million, respectively. The loans bear interest at 2.0% to 2.9%, and are collateralized by special assessments, by user charges or by sales and use tax bonds issued by the municipalities.

Through the years ended June 30, 2007 and 2006, approximately $96.2 million and $90.0 million in loans, respectively, had cumulatively been approved for funding. At June 30, 2007 and 2006, approximately $10.5 million and $15.7 million, respectively, remained encumbered and awaiting disbursement to loan recipients.

### *Net Assets Restricted for Program Requirements*

Represents funds restricted due to the specific provisions of the Program.

### *Income Taxes*

As an essential government function of the State of Arkansas, the Program is exempt from income taxes under Section 115 of the Internal Revenue Code and a similar provision of state law.

## Note 2: Deposits

### *Deposits*

Custodial credit risk is the risk that in the event of a bank failure, the Program's deposits may not be returned to it. The Program's deposit policy for custodial credit risk requires compliance with the provisions of state law.

At June 30, 2007 and 2006, none of the Program's deposits were exposed to custodial credit risk.

## Note 3: Significant Estimates and Concentrations

Accounting principles generally accepted in the United States of America require disclosure of certain significant estimates and current vulnerabilities due to certain concentrations. Those matters include the following:

### *Economic Dependency*

The Program is economically dependent upon revenue from the Environmental Protection Agency. During 2007 and 2006, the Program received approximately 77% and 87%, respectively, of total revenue in the form of federal grants.

### *Program Set Asides*

As shown in the supplemental information, the Program has six set asides funds. These set aside funds make up 31% of the annual capitalization grant awarded each year. These funds are used to provide for reimbursement of expenses of the Program. Section 1452 of the EPA Federal Guidelines for the Implementation of Drinking Water State Revolving Loan Fund indicates a State may reserve the right to redirect unused set aside funds as eligible expenditures of the Program. As of the end of fiscal year 2007, ANRC in conjunction with DOH has redirected approximately $2.9 million from the prior year capitalization grants as eligible funds for disbursement to loan borrowers.

### *Contingency*

The Program is capitalized by state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustments by the grantor agencies; therefore, to the extent that the Program has not complied with the rules and regulations governing the grants, refunds of any money received may be required, and the collectability of any related receivable at June 30, 2007 and 2006, may be impaired. In the opinion of the management of the Program, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such a contingency.

# Supplementary Information

# State of Arkansas Safe Drinking Water Revolving Loan Fund Program

## Combining Statement of Net Assets

### June 30, 2007

| *In thousands* | Small System Technical Assistance | Well Head Protection | Capacity Development | State Program Management |
|---|---|---|---|---|
| **Current Assets** | | | | |
| Cash and cash equivalents | $ — | $ — | $ — | $ — |
| Accrued interest receivable | — | — | — | — |
| Accounts receivable - borrowers | — | — | — | — |
| Accounts receivable - EPA | 40 | 64 | 89 | 125 |
| Total current assets | 40 | 64 | 89 | 125 |
| **Noncurrent Assets** | | | | |
| Loans receivable – restricted | — | — | — | — |
| Total assets | 40 | 64 | 89 | 125 |
| **Current Liabilities** | | | | |
| Accounts payable | 40 | 64 | 89 | 125 |
| **Noncurrent Liabilities** | | | | |
| Deferred fees | — | — | — | — |
| Total liabilities | 40 | 64 | 89 | 125 |
| **Net Assets** | | | | |
| Restricted for program requirements | $ 0 | $ 0 | $ 0 | $ 0 |

| Fees and Expenses | Revolving Loan Fund | Total |
|---|---|---|
| 4,970 | 8,195 | 13,165 |
| 18 | 152 | 170 |
| 51 | — | 51 |
| 68 | — | 386 |
| 5,107 | 8,347 | 13,772 |
| — | 81,844 | 81,844 |
| 5,107 | 90,191 | 95,616 |
| 75 | 21 | 414 |
| 2,501 | — | 2,501 |
| 2,576 | 21 | 2,915 |
| $ 2,531 | $ 90,170 | $ 92,701 |

# Sate of Arkansas Safe Drinking Water
# Revolving Loan Fund Program

## Combining Statement of Revenues, Expenses and Changes in Net Assets

## Year Ended June 30, 2007

| *In thousands* | Small System Technical Assistance | Well Head Protection | Capacity Development | State Program Management |
|---|---|---|---|---|
| **Operating Revenues** | | | | |
| Interest on investments | $ — | $ — | $ — | $ — |
| Interest on loans | — | — | — | — |
| Financing fees | — | — | — | — |
| Total operating revenues | 0 | 0 | 0 | 0 |
| **Operating Expenses** | | | | |
| Program administration | — | — | — | — |
| **Operating Income** | 0 | 0 | 0 | 0 |
| **Nonoperating Income** | | | | |
| Federal grants | 146 | 370 | 475 | 688 |
| **Income Before Transfers In (Out)** | 146 | 370 | 475 | 688 |
| **Transfers (Out) In** | (146) | (370) | (475) | (688) |
| **Change in Net Assets** | 0 | 0 | 0 | 0 |
| **Net Assets, Beginning of Year** | — | — | — | — |
| **Net Assets, End of Year** | $ 0 | $ 0 | $ 0 | $ 0 |

| Fees and Expenses | Revolving Loan Fund | Total |
|---|---|---|
| $ 207 | $ 330 | $ 537 |
| — | 1,833 | 1,833 |
| 880 | — | 880 |
| 1,087 | 2,163 | 3,250 |
| 105 | — | 105 |
| 982 | 2,163 | 3,145 |
| 624 | 8,387 | 10,690 |
| 1,606 | 10,550 | 13,835 |
| (608) | 1,778 | (509) |
| 998 | 12,328 | 13,326 |
| 1,533 | 77,842 | 79,375 |
| $ 2,531 | $ 90,170 | $ 92,701 |

# State of Arkansas Safe Drinking Water Revolving Loan Fund Program

## Combining Statement of Cash Flows

## Year Ended June 30, 2007

| | Small System Technical Assistance | Well Head Protection | Capacity Development | State Program Management |
|---|---|---|---|---|
| **Operating Activities** | | | | |
| Interest received on loans and investments | $ — | $ — | $ — | $ — |
| Loan disbursements | — | — | — | — |
| Principal repayments on loans | — | — | — | — |
| Financing fees | — | — | — | — |
| Cash paid for program administration | — | — | — | — |
| Net cash provided by (used in) operating activities | 0 | 0 | 0 | 0 |
| **Noncapital Financing Activities** | | | | |
| Transfers (out) in | (193) | (346) | (429) | (647) |
| Nonoperating grants received | 193 | 346 | 429 | 647 |
| Net cash provided by (used in) noncapital financing activities | 0 | 0 | 0 | 0 |
| **Increase in Cash and Cash Equivalents** | 0 | 0 | 0 | 0 |
| **Cash and Cash Equivalents, Beginning of Year** | — | — | — | — |
| **Cash and Cash Equivalents, End of Year** | $ 0 | $ 0 | $ 0 | $ 0 |
| **Reconciliation of Operating Activities to Net Cash Provided By (Used In) Operating Activities** | | | | |
| Operating income | $ — | $ — | $ — | $ — |
| Item not requiring (providing) operating activities cash flows | | | | |
| Amortization | — | — | — | — |
| Changes in | | | | |
| Accrued interest receivable | — | — | — | — |
| Accounts receivable | — | — | — | — |
| Loans receivable | — | — | — | — |
| Accounts payable | — | — | — | — |
| Deferred fees | — | — | — | — |
| Net cash provided by (used in) operating activities | $ 0 | $ 0 | $ 0 | $ 0 |

| Fees and Expense | Revolving Loan Fund | Total |
|---|---|---|
| $ 202 | $ 2,208 | $ 2,410 |
| — | (11,730) | (11,730) |
| — | 1,629 | 1,629 |
| 989 | — | 989 |
| (98) | 11 | (87) |
| 1,093 | (7,882) | (6,789) |
| (607) | 1,778 | (444) |
| 702 | 8,387 | 10,704 |
| 95 | 10,165 | 10,260 |
| 1,188 | 2,283 | 3,471 |
| 3,782 | 5,912 | 9,694 |
| $ 4,970 | $ 8,195 | $ 13,165 |
| | | |
| $ 982 | $ 2,163 | $ 3,145 |
| (107) | — | (107) |
| (4) | 44 | 40 |
| 21 | — | 21 |
| — | (10,100) | (10,100) |
| 6 | 11 | 17 |
| 195 | — | 195 |
| $ 1,093 | $ (7,882) | $ (6,789) |