

**Tubac Fire District**  
**2227 East Frontage Road**  
**Tubac, AZ 85646**

Walker & Armstrong LLP  
6840 North Oracle Road, Suite 150  
Tucson, Arizona 85704

This representation letter is provided in connection with your audit of the financial statements of Tubac Fire District (the “District”), which comprise the respective financial position of the governmental activities and each major fund as of June 30, 2025, and the respective changes in financial position for the year then ended, and the disclosures (collectively, the “financial statements”), for the purpose of expressing opinions as to 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 to be 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. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

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

**Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 4, 2025, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the District required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge 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.
- 4) We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.

- 6) Related party relationships and transactions, including 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 U.S. GAAP.
- 7) Adjustments or disclosures, have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) We have reviewed and are in agreement with the journal entries in the attached *Exhibit 1* that you have recommended for the year ended June 30, 2025, and we have posted all proposed adjusting journal entries to our accounting records.
- 9) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter as *Exhibit 2*.
- 10) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 11) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

**Information Provided**

- 12) We have provided you with:
  - a) 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 (including information obtained from outside of the general and subsidiary ledgers) documentation, and other matters.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of the District or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 13) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 14) 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.
- 15) We have no knowledge of any fraud or suspected fraud that affects the District and involves:
  - a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the financial statements.

- 16) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others, except as made known to you.
- 17) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 18) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted an attorney concerning litigation, claims, or assessments.
- 19) We have disclosed to you the names of the District's related parties and all the related party relationships and transactions, including any side agreements.

**Government-Specific**

- 20) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 21) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 22) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 23) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 24) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
- 25) We have appropriately identified, recorded, and disclosed all leases in accordance with GASB 87.
- 26) We have appropriately identified, recorded, and disclosed subscription-based information technology arrangements in accordance with GASB 96.
- 27) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 28) We have appropriately measured, recorded, and disclosed compensated absences and other salary-related payments in accordance with GASB 101.
- 29) 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.

- 30) As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
- 31) In regard to the nonaudit services performed by you, we have:
  - a) Assumed all management responsibilities.
  - b) Designated James Vincent Group who has suitable skill, knowledge, or experience to oversee the services.
  - c) Evaluated the adequacy and results of the services performed.
  - d) Accepted responsibility for the results of the services.
  - e) Ensured that the District's data and records are complete and received sufficient information to oversee the services.
- 32) The District 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.
- 33) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 34) The financial statements properly classify all funds and activities in accordance with GASB No. 34, as amended.
- 35) All funds that meet the quantitative criteria in GASB 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.
- 36) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 37) Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.
- 38) Provisions for uncollectible receivables have been properly identified and recorded.
- 39) 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.
- 40) 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.
- 41) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 42) Deposits and investment securities are properly classified as to risk and are properly disclosed.

- 43) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 44) We have appropriately disclosed the District'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.
- 45) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 46) 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.
- 47) With respect to the letter of transmittal and statistical section (other information):
  - a) We acknowledge that we have informed you of all documents that may comprise other information we expect to issue. The financial statements and other information you obtained prior to the auditor's report date are consistent with one another, and the other information does not contain any material misstatements.
  - b) With regard to the other information that will be included in the annual report that has not been obtained by you prior to the auditor's report date, we intend to prepare and issue the other information, as well as communicate the expected timing of issuance, and provide you with the final version of the document(s) when available and prior to the issuance of the annual report.

**Tubac Fire District**

---

Ben Guerrero, Fire Chief

---

Gabe Buldra, Finance Manager

---

Date

Client: TUBAC FIRE DISTRICT  
 Report: Audit Journal Entries  
 Year-End: June 30, 2025

Exhibit 1

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
<b>General Fund</b>					
<b>1AJE01</b>		<b>4130</b>			
<b>To classify an improperly recorded AP item as a prepaid expense.</b>					
1-2000	Accounts Payable		0.00	32,600.00	
1-1400	Prepaid Expense		32,600.00	0.00	
<b>Total</b>			<u><b>32,600.00</b></u>	<u><b>32,600.00</b></u>	<u><b>0.00</b></u>
<b>1AJE03</b>		<b>2325</b>			
<b>To record the CY deferred revenues for property taxes</b>					
1-2314	Deferred revenue - Property Taxes		0.00	119,764.00	
1-4010	Property Tax Income		119,764.00	0.00	
<b>Total</b>			<u><b>119,764.00</b></u>	<u><b>119,764.00</b></u>	<u><b>(119,764.00)</b></u>
<b>1AJE04</b>		<b>2345</b>			
<b>To properly accrue for Wildland revenue that was receivable as of FYE</b>					
1-1200	Wildland Receivable		72,796.95	0.00	
1-4120	Wildland Revenue		0.00	72,796.95	
<b>Total</b>			<u><b>72,796.95</b></u>	<u><b>72,796.95</b></u>	<u><b>72,796.95</b></u>
<b>1AJE05</b>		<b>2325</b>			
<b>To record the CY property tax receivable.</b>					
1-4010	Property Tax Income		24,196.39	0.00	
1-1245	Property Tax Receivable		0.00	24,196.39	
<b>Total</b>			<u><b>24,196.39</b></u>	<u><b>24,196.39</b></u>	<u><b>(24,196.39)</b></u>
<b>1AJE06</b>		<b>2365</b>			
<b>To record the lease receivable balance at year end.</b>					
1-2070	Deferred Inflows - Leases		49,027.76	0.00	
1-4220	Miscellaneous Income		36,962.00	0.00	
1-4200	Tower Funds		0.00	34,839.43	
1-1270	Lease Receivable		0.00	51,150.33	
<b>Total</b>			<u><b>85,989.76</b></u>	<u><b>85,989.76</b></u>	<u><b>(2,122.57)</b></u>

Client: TUBAC FIRE DISTRICT  
 Report: Audit Journal Entries  
 Year-End: June 30, 2025

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
<b>1AJE07</b>					
<b>To correct fund balances</b>					
1-9010	Capital Outlay Expense		1,456,896.22	0.00	
3-9010	Capital Outlay Expense		0.00	1,456,896.22	
1-8005	Lease Payments		29,921.43	0.00	
3-8005	Lease Payment - Principal		0.00	29,921.43	
2-8000	Bond Principal		438,925.23	0.00	
3-8000	Bond Principal		0.00	438,925.23	
1-5010	Salaries & Wages		0.00	29,243.00	
3-5010	Salaries & Wages		29,243.00	0.00	
1-3001	Unrestricted		0.00	954,785.29	
2-3001	Unrestricted		0.00	4,689,168.77	
3-3001	Unrestricted		5,643,954.06	0.00	
1-2314	Deferred revenue - Property Taxes		0.00	238,125.00	
3-2314	Deferred revenue - Property Taxes		238,125.00	0.00	
1-2310	Deferred revenue - Ambulance		0.00	68,740.00	
3-2310	Deferred revenue - Ambulance		68,740.00	0.00	
3-2311	Deferred revenues - Grants		35,453.00	0.00	
1-2311	Deferred revenues - Grants		0.00	35,453.00	
2-4211	Bond Interest		610.00	0.00	
1-4210	Interest Income		0.00	610.00	
<b>Total</b>			<b><u>7,941,867.94</u></b>	<b><u>7,941,867.94</u></b>	<b><u>0.00</u></b>

**1AJE08**

**5095**

**To record proceeds from SBITA and capital outlay expense, and record debt service payments**

1-9010	Capital Outlay Expense		97,115.98	0.00	
1-5000	Other financing sources - SBITA		0.00	97,115.98	
1-8500	Debt service expense - SBITA Principal		60,316.01	0.00	
1-8510	SBITA Interest portion		3,491.63	0.00	
1-6210	I.T. Expenses		0.00	9,124.64	
1-6260	Software		0.00	2,204.31	
1-6250	EPCR (Ambo Billing) Software		0.00	3,807.33	
1-6260	Software		0.00	5,236.14	
1-6210	I.T. Expenses		0.00	9,493.60	
1-6260	Software		0.00	33,941.62	
<b>Total</b>			<b><u>160,923.62</u></b>	<b><u>160,923.62</u></b>	<b><u>0.00</u></b>

Client: TUBAC FIRE DISTRICT  
 Report: Audit Journal Entries  
 Year-End: June 30, 2025

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
<b>1AJE09</b>		<b>2335</b>			
<b>Entry to adjust ambulance A/R based on subsequent collections.</b>					
1-1250	Ambulance Receivable		27,033.00	0.00	
1-4110	EMS Revenue		0.00	27,033.00	
1-1251	Allowance for Ambulance Receiv		0.00	63,756.00	
1-4112	EMS Contractual Allowance		63,756.00	0.00	
1-2310	Deferred revenue - Ambulance		28,512.00	0.00	
1-4110	EMS Revenue		0.00	28,512.00	
<b>Total</b>			<b>119,301.00</b>	<b>119,301.00</b>	<b>(8,211.00)</b>
<b>1AJE10</b>		<b>4710</b>			
<b>To remove Revenue not to be included in the FY balance.</b>					
1-2318	Deferred revenue - Grants		459.00	0.00	
1-4140	Grant Income		0.00	459.00	
<b>Total</b>			<b>459.00</b>	<b>459.00</b>	<b>459.00</b>
<b>1AJE11</b>					
<b>Capitalize new engine</b>					
1-9010	Capital Outlay Expense		32,764.85	0.00	
1-6140	Vehicles Repairs & Maintenance		0.00	32,764.85	
<b>Total</b>			<b>32,764.85</b>	<b>32,764.85</b>	<b>0.00</b>
<b>1AJE12</b>					
<b>Correct PY GF equity</b>					
1-7090	Miscellaneous		67.00	0.00	
1-3001	Unrestricted		0.00	67.00	
<b>Total</b>			<b>67.00</b>	<b>67.00</b>	<b>(67.00)</b>
<b>1AJE13</b>					
<b>Balance funds</b>					
3-1960	PSPRS Pension Expense		0.00	458.00	
1-7090	Miscellaneous		458.00	0.00	
<b>Total</b>			<b>458.00</b>	<b>458.00</b>	<b>0.00</b>

Client: TUBAC FIRE DISTRICT  
 Report: Audit Journal Entries  
 Year-End: June 30, 2025

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
<b>Debt Service Fund</b>					
<b>2AJE01</b>					
<b>Move bond interest income to DSF</b>					
1-4211	Miscellaneous Income		151,881.73	0.00	
2-4211	Bond Interest		0.00	151,881.73	
<b>Total</b>			<b>151,881.73</b>	<b>151,881.73</b>	<b>0.00</b>

<b>Government Wide</b>					
<b>3AJE01</b>		<b>5015</b>			
<b>To record the current portion of long-term debt</b>					
3-2399	Reclass Current Portion		29,730.36	0.00	
3-2398	Bonds		449,283.87	0.00	
3-2602	Capital Lease Obligation		0.00	29,730.36	
3-2601	Bonds Payable		0.00	449,283.87	
<b>Total</b>			<b>479,014.23</b>	<b>479,014.23</b>	<b>0.00</b>

<b>3AJE02</b>		<b>6815</b>			
<b>To record the CY activity related to Pension Liability</b>					
3-1915	Deferred outflows - PSPRS		0.00	424,875.00	
3-1917	Deferred Outflows PSPRS TR 3		83,530.00	0.00	
3-2315	Deferred Inflows - PSPRS		22,669.00	0.00	
3-2317	Deferred Inflows PSPRS TR3		0.00	20,091.00	
3-2355	Net Pension Liability - PSPRS		41,659.00	0.00	
3-1957	Net Pension Asset PSPRS TR3		26,008.00	0.00	
3-1960	PSPRS Pension Expense		271,100.00	0.00	
<b>Total</b>			<b>444,966.00</b>	<b>444,966.00</b>	<b>(271,100.00)</b>

<b>3AJE03</b>		<b>6815</b>			
<b>To record the CY activity related to OPEB Liability</b>					
3-1916	Deferred outflow - PSPRS OPEB		0.00	3,834.00	
3-1918	Deferred Outflow PSPRS OPEB TR3		1,235.00	0.00	
3-2316	Deferred Inflows - PSPRS OPEB		0.00	7,580.00	
3-2318	Deferred Inflows PSPRS OPEB TR3		0.00	1,176.00	
3-1956	Net OPEB Asset		59,725.00	0.00	
3-1958	Net PSPRS OPEB Asset TR 3		3,340.00	0.00	
3-1970	OPEB Expense		0.00	51,710.00	
<b>Total</b>			<b>64,300.00</b>	<b>64,300.00</b>	<b>51,710.00</b>

Client: TUBAC FIRE DISTRICT  
 Report: Audit Journal Entries  
 Year-End: June 30, 2025

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
<b>3AJE04</b>		<b>2325</b>			
<b>To record the CY deferred revenues for property taxes</b>					
3-4010	Property Tax Income		0.00	119,764.00	
3-2314	Deferred revenue - Property Taxes		119,764.00	0.00	
<b>Total</b>			<b>119,764.00</b>	<b>119,764.00</b>	<b>119,764.00</b>
<b>3AJE05</b>		<b>5100</b>			
<b>To retroactively apply GASB101</b>					
3-3001	Unrestricted		159,026.00	0.00	
3-2030	Compensated Absences Payable		0.00	129,783.00	
3-5010	Salaries & Wages		0.00	29,243.00	
<b>Total</b>			<b>159,026.00</b>	<b>159,026.00</b>	<b>29,243.00</b>
<b>3AJE06</b>		<b>5100</b>			
<b>To record compensated absences for the CY related to GASB101</b>					
3-5010	Salaries & Wages		0.00	55.00	
3-2030	Compensated Absences Payable		55.00	0.00	
<b>Total</b>			<b>55.00</b>	<b>55.00</b>	<b>55.00</b>
<b>3AJE07</b>		<b>5100</b>			
<b>Reclass current portion of compensated absences</b>					
3-2607	Compensated Absences - Current Portion		0.00	52,117.00	
3-2396	Reclass Current Portion - Compensated Absences		52,117.00	0.00	
<b>Total</b>			<b>52,117.00</b>	<b>52,117.00</b>	<b>0.00</b>
<b>3AJE08</b>		<b>5095</b>			
<b>To recognize SBITA asset, liabilities, and payment for Govt Wide</b>					
3-1733	Right to Use Subscription Asset		97,115.98	0.00	
3-2605	Subscription Liability		0.00	97,115.98	
3-2605	Subscription Liability		62,570.04	0.00	
3-2606	Subscription Liability - Current Portion		0.00	62,570.04	
3-2605	Subscription Liability		60,316.01	0.00	
3-5000	Debt Service - Principal Expense SBITAs		0.00	60,316.01	
3-9100	Amortization expense - right-to-use assets		59,848.94	0.00	
3-1738	SBITA Amortization		0.00	59,848.94	
3-2606	Subscription Liability - Current Portion		3,583.00	0.00	
3-2605	Subscription Liability		0.00	3,583.00	
<b>Total</b>			<b>283,433.97</b>	<b>283,433.97</b>	<b>467.07</b>

Client: TUBAC FIRE DISTRICT  
 Report: Audit Journal Entries  
 Year-End: June 30, 2025

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
<b>3AJE09</b>		<b>5095</b>			
<b>For Government wide reporting</b>					
3-5050	Other Financing Sources - Subscription Liability		97,115.98	0.00	
3-9010	Capital Outlay Expense		0.00	97,115.98	
<b>Total</b>			<b>97,115.98</b>	<b>97,115.98</b>	<b>0.00</b>
<b>3AJE10</b>		<b>2335</b>			
<b>Entry to adjust ambulance a/r based on subsequent collections for government wide purposes.</b>					
3-2310	Deferred revenue - Ambulance		0.00	28,512.00	
3-4110	EMS Revenue		28,512.00	0.00	
<b>Total</b>			<b>28,512.00</b>	<b>28,512.00</b>	<b>(28,512.00)</b>
<b>3AJE12</b>		<b>4710</b>			
<b>To reverse prior year grant revenue on a GW basis</b>					
1-2311	Deferred revenues - Grants		35,453.00	0.00	
1-4140	Grant Income		0.00	35,453.00	
3-2311	Deferred revenues - Grants		0.00	35,453.00	
3-4130	Grant revenues		35,453.00	0.00	
<b>Total</b>			<b>70,906.00</b>	<b>70,906.00</b>	<b>0.00</b>
<b>3AJE13</b>					
<b>Capitalize new engine</b>					
3-1730	Vehicles		32,764.85	0.00	
3-9010	Capital Outlay Expense		0.00	32,764.85	
<b>Total</b>			<b>32,764.85</b>	<b>32,764.85</b>	<b>32,764.85</b>
<b>3AJE14</b>					
<b>To roll equity</b>					
3-3001	Unrestricted		11.00	0.00	
3-1960	PSPRS Pension Expense		0.00	11.00	
<b>Total</b>			<b>11.00</b>	<b>11.00</b>	<b>11.00</b>
<b>GRAND TOTAL</b>			<b>10,575,056.27</b>	<b>10,575,056.27</b>	<b>(146,702.09)</b>

**TUBAC FIRE DISTRICT**  
**Summary of Unadjusted Differences**  
**Passed AJEs as Communicated to Client**  
**June 30, 2025**

**1150**

**Impact DR (CR):**

*Exhibit 2*

PAJE Type	PAJE#	Description	Statement of Net Assets			Changes in Net Position
			Assets	Liabilities	Net Position	
<b>Known</b>	<b>1</b>	Unrecognize revenue in GF for grant funding not yet received		\$ (35,453)	\$ -	\$ 35,453
<b>Total Adjustments by Classification</b>			<u>\$ -</u>	<u>\$ (35,453)</u>	<u>\$ -</u>	<u>\$ 35,453</u>
<b>Total Impact of Adjustments on Net Assets</b>					35,453	
<b>Financial Statement Amounts</b>			<u>\$ 6,867,722</u>	<u>\$ (733,682)</u>	<u>\$ (6,134,040)</u>	
<b>Percentage of Adjustments to Financial Statement Amounts</b>			<u>0.00%</u>	<u>4.83%</u>	<u>-0.58%</u>	
<b>Net Current Year Adjustments</b>					\$ 35,453	
Total Revenue and transfers						<b>\$ 6,182,747</b>
<b>Percentage of Total Current Year and Prior Year Recurring Adjustments to Total Revenue</b>						<b>0.57%</b>
Total Expenses and transfers						<b>\$ 6,186,176</b>
<b>Percentage of Total Current Year and Prior Year Recurring Adjustments to Total Expenses</b>						<b>0.57%</b>