IOWA CAPITAL INVESTMENT CORPORATION

CONSOLIDATED FINANCIAL STATEMENTS

AND SUPPLEMENTAL CONSOLIDATING SCHEDULES

DECEMBER 31, 2015 and 2014

WITH

INDEPENDENT AUDITOR'S REPORT

HoganTaylor LLP
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Iowa Capital Investment Corporation

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Iowa Capital Investment Corporation and subsidiaries (the Company), which comprise the consolidated balance sheet as of December 31, 2015, and the related consolidated statements of operations, equity, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Company as of December 31, 2015, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the consolidated 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 consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements taken as a whole.

The financial statements of the Company, as of and for the year ended December 31, 2014, were audited by other auditors whose report dated June 30, 2015, expressed an unmodified opinion on those statements.

HoganTaylor LLP

June 30, 2016

IOWA CAPITAL INVESTMENT CORPORATION

CONSOLIDATED BALANCE SHEETS

December 31, 2015 and 2014

	2015	2014
Assets		
Cash and cash equivalents	$ 197,248	$ 170,996
Investment in portfolio funds, at cost	20,638,795	20,081,654
Total assets	$ 20,836,043	$ 20,252,650
Liabilities and Equity		
Liabilities:		
Accounts payable	$ 10,808	$ 7,772
Total liabilities	10,808	7,772
Equity:		
Accumulated deficit	(660,681)	(683,832)
Total Iowa Capital Investment Corporation's deficit	(660,681)	(683,832)
Noncontrolling interest	21,485,916	20,928,710
Total equity	20,825,235	20,244,878
Total liabilities and equity	$ 20,836,043	$ 20,252,650

IOWA CAPITAL INVESTMENT CORPORATION

CONSOLIDATED STATEMENTS OF OPERATIONS

Years ended December 31, 2015 and 2014

	2015	2014
Income:		
Portfolio income, net	$ 5,562,642	$ 3,487,399
Expenses:		
Management fees	275,000	275,000
General and administrative expenses	62,938	46,903
Legal fees	15,339	68,832
Total expenses	353,277	390,735
Net income	5,209,365	3,096,664
Net income attributable to noncontrolling interest in affiliates	(5,186,214)	(3,117,239)
Net income (loss) attributable to Iowa Capital Investment Corporation	$ 23,151	$ (20,575)

See notes to financial statements.

IOWA CAPITAL INVESTMENT CORPORATION

CONSOLIDATED STATEMENTS OF EQUITY

Years ended December 31, 2015 and 2014

	Accumulated Deficit	Noncontrolling Interest	Total
Balance at December 31, 2013	$ (663,257)	$ 19,778,939	$ 19,115,682
Capital contributions from noncontrolling interests	-	2,184,309	2,184,309
Distribution to noncontrolling interests	-	(4,151,777)	(4,151,777)
Net income (loss)	(20,575)	3,117,239	3,096,664
Balance at December 31, 2014	(683,832)	20,928,710	20,244,878
Capital contributions from noncontrolling interests	-	1,522,237	1,522,237
Distribution to noncontrolling interests	-	(6,151,245)	(6,151,245)
Net income	23,151	5,186,214	5,209,365
Balance at December 31, 2015	$ (660,681)	$ 21,485,916	$ 20,825,235

IOWA CAPITAL INVESTMENT CORPORATION

CONSOLIDATED STATEMENTS OF CASH FLOWS

Years ended December 31, 2015 and 2014

	2015	2014
Cash Flows from Operating Activities		
Net income	$ 5,209,365	$ 3,096,664
Adjustments to reconcile net income to net cash provided by operating activities:		
Noncash investment income	(3,794)	(8,254)
Impairment of portfolio fund	-	356,855
Change in accounts payable	3,036	(9,189)
Net cash provided by operating activities	5,208,607	3,436,076
Cash Flows from Investing Activities		
Investment in portfolio funds	(1,145,744)	(1,802,920)
Return of capital from portfolio funds	588,603	307,522
Net cash used in investing activities	(557,141)	(1,495,398)
Cash Flows from Financing Activities		
Capital contributed from noncontrolling interests	1,522,237	2,184,309
Distributions paid to noncontrolling interests	(6,147,451)	(4,143,523)
Net cash used in financing activities	(4,625,214)	(1,959,214)
Net change in cash and cash equivalents	26,252	(18,536)
Cash and cash equivalents:		
Beginning of year	170,996	189,532
End of year	$ 197,248	$ 170,996
Supplemental Cash Flow Information		
Noncash distributions to noncontrolling interests	$ 3,794	$ 8,254

IOWA CAPITAL INVESTMENT CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2015 and 2014

Note 1 – Basis of Presentation

Iowa Capital Investment Corporation (the Company or ICIC) was incorporated under the laws of Iowa for the purpose of organizing the Iowa Fund of Funds, Fund A, LLLP (the Fund), selecting a venture capital investment fund allocation manager to select venture capital fund investments for the Fund, receiving investment returns from the Fund, and reinvesting the investment returns in additional venture capital investments designed to result in a significant potential to create jobs and to diversify and stabilize the economy of the state. The Company began operations on May 7, 2002, and upon the dissolution of the Iowa Fund of Funds, the Iowa Capital Investment Corporation shall also dissolve.

The Company organized the Fund on October 30, 2003. The Fund currently has four partners: the Company is the General Partner; Iowa Designated Investor, Inc. (IDI) is a Preferred Limited Partner; Iowa Fund of Funds L.C. (the Revolving Fund) has been admitted as the Special Limited Partner; and Cimarron Capital Associates I, LLC (Cimarron) has been admitted as a limited partner. Cimarron is employed by ICIC as the Fund's manager.

The investments by the Fund are focused principally on partnership interests in private venture capital funds and not in direct investments in individual businesses. Each portfolio fund in which the Fund invests (Portfolio Fund) makes a commitment to consider equity investments in businesses located within the State of Iowa and is required to maintain a physical presence within the State of Iowa. Such physical presence requirement can be met in a number of different ways and is subject to a written agreement.

Revisions to Iowa Code 15E.61 et seq, including new Section 15E.72, were adopted in 2013 (the 2013 Legislation). The 2013 Legislation codifies portions of the Partnership Agreement as amended on August 8, 2012. The 2013 Legislation limits the authority of the Company to those actions needed to comply with existing agreements and to wind down the Fund. The 2013 Legislation also provides that all returns payable to the Revolving Fund under the Partnership Agreement must instead be paid to the general fund of the State of Iowa.

Note 2 – Summary of Significant Accounting Policies

<u>Basis of accounting</u>

The Company prepares its financial statements on the accrual basis of accounting, which recognizes revenue when earned and expenses when incurred, rather than when cash is actually received or disbursed.

<u>Principles of consolidation</u>

The consolidated financial statements as of December 31, 2015 and 2014, and for the years then ended, include the accounts of Iowa Capital Investment Corporation, Iowa Fund of Funds, Fund A, LLLP, and Iowa Fund of Funds, L.C.

Iowa Capital Investment Corporation is the sole general partner for Iowa Fund of Funds, Fund A, LLLP, and sole member of Iowa Fund of Funds, L.C.

These relationships give rise to a presumption of control under U.S. generally accepted accounting principles (GAAP), therefore requiring consolidation. As Iowa Capital Investment Corporation has no financial interest in these entities other than a right to receive an annual management fee, all income and loss of the Fund is shown through noncontrolling interest in the financial statements. All intercompany balances and transactions have been eliminated.

Use of estimates

The preparation of consolidated financial statements in conformity with GAAP 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 revenue and expenses during the reporting period. Actual results could differ from those estimates.

Cash equivalents

Cash equivalents include highly liquid securities and investments in interest-bearing money market deposits and short-term debt securities with maturities of three months or less when purchased.

Investments in portfolio funds

At December 31, 2015 and 2014, the Fund was not a controlling partner or controlling member of any of the Portfolio Funds in which it was invested.

All of the Company's investments are accounted for using the cost method. Under this method, income recognized by the Company is limited to distributions received, except that distributions that exceed the Company's share of earnings are applied to reduce the carrying value of the investment. While the majority of distributions are received from the Portfolio Funds in cash, Portfolio Funds may provide noncash distributions, which represent withholdings of income taxes payable. Additional capital contributions are recorded as increases to the carrying value of the investment.

The Company is generally not required to record its investments with nonreadily determinable fair values on the balance sheet at fair value. However, the Company assesses the fair value of the investments based on the information provided by management of the related Portfolio Fund, including annual audited financial statements. If the estimated fair value is less than the recorded cost of the investment, the investment is deemed impaired, and the Company makes a determination of whether the impairment is temporary or other than temporary based on consideration of currently known facts and circumstances. If the impairment is determined to be other than temporary, the recorded amount of the investment is reduced, and a loss is recorded (see Note 4).

Given the nature of the Company's investments, determining the estimated fair value of the Company's interest in these Portfolio Funds involves a high degree of subjectivity. Estimated fair values may differ significantly from the values that would result if a ready and active market for these investments existed, and such differences could be material. In addition, these estimated fair values could be subject to material changes in the near future, and such changes could have a significant impact on the Company's consolidated financial statements.

Fair value of financial instruments

The Company receives estimates of fair value from the management of its respective Portfolio Funds, as discussed in Note 4, based on assumptions that market participants would use in pricing an investment security in the principal or most advantageous market. When considering market participant assumptions in fair value measurements, the following fair value hierarchy distinguishes between observable and unobservable inputs, which are categorized in one of the following levels:

Level 1 Inputs – Unadjusted quoted prices in active markets for identical securities at the measurement date.

Level 2 Inputs – Other than quoted prices included in Level 1 inputs that are observable including quoted prices for similar securities or quoted prices in markets that are not active.

Level 3 Inputs – Unobservable inputs to the extent that observable inputs are not available, thereby allowing for situations in which there is little, if any, market activity for the security at measurement date.

All investments are recorded in the balance sheets at cost. The unaudited estimates of fair value of the investments in Note 4 are based on Level 3 inputs.

Tax status

The Company is exempt from federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code. The Fund and the Revolving Fund are treated as partnerships for income tax purposes. As such, the income or loss of these entities is "passed through" and taxed at the owner level. Accordingly, no provision for income taxes is included in the consolidated statements of operations. The noncash distributions received from Portfolio Funds representing income tax withholdings are allocated to the Partners and reflected as distributions in the statements of equity.

The Company's policy is to recognize the effect of income tax positions only if those positions are more likely than not of being sustained. There were no tax contingency accruals reflected in the Company's financial statements at December 31, 2015 and 2014.

Risks and uncertainties

The Company's ability to recover its investment in the various Portfolio Funds is dependent upon a number of factors, including the ability of the individual Portfolio Funds to generate and distribute cash flows to the Fund, their ability to execute investment exit strategies in accordance with their individual objectives, the economic and industry conditions in the geographical areas in which the Portfolio Funds operate, and other factors that may affect national securities markets.

Subsequent events

The Company has evaluated subsequent events from the balance sheet date through June 30, 2016, the date at which the consolidated financial statements were available to be issued, and determined there are no other items requiring recognition or disclosure in the consolidated financial statements.

Note 3 – Partnership Profits, Losses, and Cash Distributions

The Partnership Agreement, as amended on August 8, 2012, provides that amounts received by the Fund from a Portfolio Fund (including proceeds realized by the Fund from a sale of property distributed by a Portfolio Fund) net of expenses and reserves (collectively considered to be net cash flow), generally shall be distributed first to Cimarron as the Fund's Manager to defray any income tax liabilities arising from its ownership of an interest in the Fund (determined pursuant to the Partnership Agreement), and thereafter among the Partners as follows:

- First, to the Preferred Limited Partner to be applied solely to obligations under the Preferred Limited Partner's loan agreements, including the obligation to reimburse the State of Iowa for verified tax credit, interest, and expense;

- Second, to Cimarron, until Cimarron has received the distributions it would have received under the Partnership Agreement, but for the August 8, 2012 amendments, equal to a 7.5% "carried interest" on the Fund's profits and net losses from interests in portfolio investments (as determined under the Partnership Agreement) and an additional amount based on the amount and time period of the deferral calculated at a rate of 12% per annum; and

- Thereafter, to the partners based upon the provisions of the Partnership Agreement as in effect prior to the August 8, 2012 amendments.

The 2013 Legislation revised the above to provide that amounts payable to the Revolving Fund under the Partnership Agreement shall instead be paid to the general fund of the State of Iowa.

For the years ended December 31, 2015 and 2014, net cash flow was distributed to the Preferred Limited Partner.

For the year ended December 31, 2015, distributions from Portfolio Funds totaled $6,151,245, of which $588,603 represented a return of invested capital. For the year ended December 31, 2014, distributions from Portfolio Funds totaled $4,151,777, of which $307,522 represented a return of invested capital. Distributions included $3,794 and $8,254 of pass-through tax withholdings by the Portfolio Funds for the years ended December 31, 2015 and 2014, respectively. Net distributions recorded as portfolio income in the statements of operations totaled $5,562,642 and $3,844,254 for the years ended December 31, 2015 and 2014, respectively.

Note 4 – Portfolio Investments

Investment in Portfolio Funds at December 31, 2015 and 2014, are set forth below. The Fund had no investment commitments at December 31, 2015 and 2014, other than discussed below.

Bayview Capital Partners II, L.P.:	
Headquarters	Minnetonka, Minnesota
Business	Venture capital fund investing in later stage small manufacturers, distributors, and business service firms.
Ownership	5.29% Equity interest
Investment commitment	$ 2,750,000
2015 Cost basis	1,199,150
2014 Cost basis	1,650,000

LFE Growth Fund II, L.P.:

Headquarters	Minneapolis, Minnesota
Business	Venture capital fund investing primarily in small and medium-sized companies in the health, consumer, and business services sectors. The Fund has a special focus on businesses owned or led by women or those which target female consumers.
Ownership	15.05% Equity interest
Investment commitment	$ 5,000,000
2015 Cost basis	3,720,423
2014 Cost basis	3,791,109

OCA Venture Partners II, L.P.:

Headquarters	Chicago, Illinois
Business	Venture capital fund investing in early stage companies with dramatic growth potential, primarily in technology, financial services, for-profit education, and technology-enabled services located in the United States.
Ownership	9.99% Equity interest
Investment commitment	$ 5,000,000
2015 Cost basis	4,384,146
2014 Cost basis	3,826,437

Petra Growth Fund II, L.P.:

Headquarters	Nashville, Tennessee
Business	Venture capital fund investing in businesses of every kind and character within the United States.
Ownership	9.23% Equity interest
Investment commitment	$ 5,000,000
2015 Cost basis	1,831,881
2014 Cost basis	1,831,881

Prolog Capital II, L.P.:

Headquarters	St. Louis, Missouri
Business	Venture capital fund investing in early stage life sciences firms.
Ownership	7.55% Equity interest
Investment commitment	$ 5,000,000
2015 Cost basis	1,186,813
2014 Cost basis	1,164,813

Stone Arch Capital II, L.P.:

Headquarters	Minneapolis, Minnesota
Business	Venture capital fund investing in businesses of every kind and character within the United States.
Ownership	3.50% Equity interest
Investment commitment	$ 6,000,000
2015 Cost basis	2,770,308
2014 Cost basis	2,530,308

Village Ventures Fund II A, L.P.:	
Headquarters	Williamstown, Massachusetts
Business	Venture capital fund investing in businesses of every kind and character within the United States.
Ownership	99.99% Equity interest
Investment commitment	$ 6,206,417
2015 Cost basis	5,546,074
2014 Cost basis	5,287,106

The Portfolio Funds held at December 31, 2015 and 2014, were evaluated for impairment due to the fact that some of these Portfolio Funds and their respective underlying portfolio of companies are experiencing losses during the growth phases of operations which is not unusual in these types of investments.

All losses as of December 31, 2015, are considered to be temporary. For the year ended December 31, 2014, the Fund considered the loss for a part of the investment portfolio to be other than temporary and recognized an impairment loss (in earnings) of $356,855. The impairment loss was recorded in portfolio income in the statement of operations.

The estimated unaudited aggregate fair values of the Portfolio Funds at December 31, 2015 and 2014, totaled approximately $27,450,000 and $34,360,000, respectively, resulting in an unaudited aggregate net unrealized gain of approximately $6.8 million and $14.3 million at December 31, 2015 and 2014, respectively.

There were no unaudited aggregate amount of gross unrealized losses that have been in an unrealized loss position for a period less than twelve months at December 31, 2015 and 2014. The unaudited aggregate amounts of gross unrealized losses that have been in an unrealized loss position for a period greater than twelve months were approximately $1,194,347 and $1,208,623 at December 31, 2015 and 2014, respectively. As noted above, the Fund considers these unrealized losses to be temporary. As the underlying companies in which the Portfolio Funds invest develop their anticipated potential, the Fund anticipates that the fair values of these Portfolio Funds will increase to equal or exceed the Fund's cost.

Note 5 – Transactions with Related Parties

Transactions with Iowa Designated Investor, Inc.

IDI has a capital commitment obligation, subject to its ability to obtain financing, to the Fund for an amount equal to $40,000,000 for the years ended December 31, 2015 and 2014, in exchange for an economic interest in the Fund. On February 23, 2011, IDI entered into two line of credit agreements with two banks for a total of $40,000,000, with a maturity date of February 22, 2012 (original loan). On February 22, 2012, IDI's line of credit was extended to April 22, 2012. The line of credit was not paid at maturity. On August 8, 2012, IDI and the banks agreed to modify the original loan agreement (modified loan agreement). The modified loan agreement provides for a line of credit of up to $40,000,000 to March 30, 2018. The outstanding balance on the line of credit was $448,722 and $4,839,757 at December 31, 2015 and 2014, respectively.

Borrowings on the lines are limited based on a combination of the floating interest rate, ongoing operating costs, the volume and pace at which capital is called by the Fund's individual portfolio funds and the size of, and rate paid on, a compensating balance.

IDI has pledged all of its equity interest in the Fund as collateral. The Fund has also guaranteed the modified loan agreement, and in the event of default by IDI, all outstanding principal and interest will be payable by the Fund. In addition, the loan agreement is collateralized by tax credit certificates.

Contingent tax credit certificates are issued by the Iowa Capital Investment Board (ICIB), an agency of the State of Iowa, under authority granted by the Fund's enabling statute and rules (Iowa Code 15E.61 and Iowa Administrative Code, Section 123, Chapter 4.1). Tax credit certificates are issued based upon a commitment by IDI to invest in the Fund. The original loan was secured by the collateral assignment of contingent tax credit certificates issued to IDI. After modification of the original loans, the contingent tax credit certificates were reissued to the bank.

To redeem the tax credit certificates, the contingent certificates are presented to the ICIB for issuance of a verified tax credit certificate. As of December 31, 2015, ICIB has issued to the bank a verified tax credit certificate of $25.3 million and a contingent tax credit certificate of $31.4 million.

Concurrently with the modified loan agreement, IDI entered into a subordinated note with the State of Iowa. Under this facility, IDI will reimburse the State for, and pay to the State, the full cost for the amount of any existing or future tax credits verified and sold or otherwise used by any taxpayer in collateral support of the modified loan. As collateral for this agreement, IDI has pledged its partnership interest in the Fund and all distributions, dividends, and rights to payment from the Fund. The Fund has also guaranteed the subordinate note in the event of default by IDI. IDI had borrowings outstanding with the State of $25,986,190 and $24,890,415 at December 31, 2015 and 2014, respectively.

<u>Transactions with Cimarron Capital Associates I, LLC</u>

The Fund pays management fees to Cimarron. Fees paid under these provisions were $275,000 for the years ended December 31, 2015 and 2014, respectively.

SUPPLEMENTAL INFORMATION

IOWA CAPITAL INVESTMENT CORPORATION

SUPPLEMENTAL CONSOLIDATING SCHEDULE – BALANCE SHEET INFORMATION

December 31, 2015

	ICIC	IFOF, Fund A	IFOF, L.C.	Subtotal	Elimination	Consolidated
Assets						
Cash and cash equivalents	$ 196,990	$ 258	$ -	$ 197,248	$ -	$ 197,248
Investment in portfolio funds, at cost	-	20,638,795	-	20,638,795	-	20,638,795
Total assets	$ 196,990	$ 20,639,053	$ -	$ 20,836,043	$ -	$ 20,836,043
Liabilities and Equity						
Liabilities:						
Accounts payable	$ 10,632	$ 176	$ -	$ 10,808	$ -	$ 10,808
Total liabilities	10,632	176	-	10,808	-	10,808
Equity:						
General Partner's equity	-	(847,039)	-	(847,039)	(847,039)	-
Limited Partners' equity	-	21,485,916	-	21,485,916	21,485,916	-
Equity (accumulated deficit)	186,358	-	-	186,358	847,039	(660,681)
Noncontrolling interest	-	-	-	-	(21,485,916)	21,485,916
Total equity	186,358	20,638,877	-	20,825,235	-	20,825,235
Total liabilities and equity	$ 196,990	$ 20,639,053	$ -	$ 20,836,043	$ -	$ 20,836,043

IOWA CAPITAL INVESTMENT CORPORATION

**SUPPLEMENTAL CONSOLIDATING SCHEDULE –
STATEMENT OF OPERATIONS INFORMATION**

Year ended December 31, 2015

	ICIC	IFOF, Fund A	IFOF, L.C.	Subtotal	Elimination	Consolidated
Income:						
Portfolio income	$ -	$ 5,562,642	$ -	$ 5,562,642	$ -	$ 5,562,642
Management fee income	75,000	-	-	75,000	75,000	-
Total income	75,000	5,562,642	-	5,637,642	75,000	5,562,642
Expenses:						
Management fees	-	275,000	-	275,000	-	275,000
General and administrative expenses	38,246	99,692	-	137,938	75,000	62,938
Legal fees	13,603	1,736	-	15,339	-	15,339
Total expenses	51,849	376,428	-	428,277	75,000	353,277
Net income	23,151	5,186,214	-	5,209,365	-	5,209,365
Net income attributable to noncontrolling interest in affiliates	-	-	-	-	5,186,214	(5,186,214)
Net income attributable to Iowa Capital Investment Corporation	$ 23,151	$ 5,186,214	$ -	$ 5,209,365	$ 5,186,214	$ 23,151