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**CITY OF PATTERSON  
TRANSPORTATION DEVELOPMENT ACT FUNDS  
FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITOR'S REPORT  
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010**

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**CITY OF PATTERSON**  
TRANSPORTATION DEVELOPMENT ACT FUNDS  
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010

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## INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Members  
 of the City Council  
 Patterson, California

We have audited the accompanying Balance Sheets of the Transportation Development Act Funds of the City of Patterson as of June 30, 2011 and 2010, and the related Statements of Revenues, Expenditures and Change in Fund Balances for the fiscal years then ended. These financial statements are the responsibility of the management of the City of Patterson. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards prescribed by the Transportation Development Act, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and certain provisions of the *AVA Program Handbook* issued by the California Highway Patrol. Those standards and the *AVA Program Handbook* 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 audit provides a reasonable basis for our opinion.

As discussed in Note 2, the financial statements present only the Transportation Development Act Funds of the City of Patterson and are not intended to present fairly the financial position and results of operation of the City of Patterson 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 Transportation Development Act Funds of the City of Patterson as of June 30, 2011, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2011, on our consideration of the Transportation Development Act Funds of the City of Patterson's internal control over financial reporting and on 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.

Management has omitted a management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Sacramento, California  
 December 15, 2011

### PRINCIPALS

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 Justin J. Williams, CPA, CVA ♦ Neil J. Beeman, CPA ♦ Kriss Ann Mann, CPA, CCPS ♦ Christine L. Collins, EA

**CITY OF PATTERSON**  
**TRANSPORTATION DEVELOPMENT ACT FUNDS**  
**BALANCE SHEET**  
**JUNE 30, 2011**

	<u>LTF</u> <u>Transportation</u>	<u>Abandoned</u> <u>Vehicle</u> <u>Abatement</u>	<u>Total</u>
<b><u>ASSETS</u></b>			
Cash and investments (Note 3)	\$ 642,017	\$ -	\$ 642,017
Interest receivable	<u>472</u>	<u>-</u>	<u>472</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 642,489</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 642,489</u></b>
<b><u>LIABILITIES</u></b>			
Accounts payable	\$ <u>11,560</u>	\$ <u>-</u>	\$ <u>11,560</u>
<b>TOTAL LIABILITIES</b>	<b><u>11,560</u></b>	<b><u>-</u></b>	<b><u>11,560</u></b>
<b><u>FUND BALANCES</u></b>			
Restricted	\$ <u>630,929</u>	\$ <u>-</u>	\$ <u>630,929</u>
<b>TOTAL FUND BALANCES</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>

See accompanying notes to the financial statements.

**CITY OF PATTERSON**  
**TRANSPORTATION DEVELOPMENT ACT FUNDS**  
**BALANCE SHEET**  
**JUNE 30, 2010**

	<u>LTF</u> <u>Transportation</u>	<u>Abandoned</u> <u>Vehicle</u> <u>Abatement</u>	<u>Total</u>
<b><u>ASSETS</u></b>			
Cash and investments (Note 3)	\$ 597,836	\$ -	\$ 597,836
Due from other governments	-	-	-
Interest receivable	<u>604</u>	<u>-</u>	<u>604</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 598,440</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 598,440</u></b>
<b><u>FUND BALANCES</u></b>			
Reserved for special projects	<u>\$ 598,028</u>	<u>\$ -</u>	<u>\$ 598,028</u>
<b>TOTAL FUND BALANCES</b>	<b><u>\$ 598,028</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 598,028</u></b>

See accompanying notes to the financial statements.

**CITY OF PATTERSON**  
**TRANSPORTATION DEVELOPMENT ACT FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES**  
**JUNE 30, 2011**

	<u>LTF Transportation</u>	<u>Abandoned Vehicle Abatement</u>	<u>Total</u>
<b><u>REVENUES</u></b>			
Subvention and grants	\$ -	\$ 12,361	\$ 12,361
Streets	86,217	-	86,217
Interest income	<u>3,370</u>	<u>-</u>	<u>3,370</u>
<b>TOTAL REVENUES</b>	<u>89,587</u>	<u>12,361</u>	<u>101,948</u>
<b><u>EXPENDITURES</u></b>			
General administration	37,845	1,350	39,195
Capital outlay	<u>18,841</u>	<u>-</u>	<u>18,841</u>
<b>TOTAL EXPENDITURES</b>	<u>56,686</u>	<u>1,350</u>	<u>58,036</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>32,901</u>	<u>11,011</u>	<u>43,912</u>
<b><u>OTHER FINANCING SOURCES</u></b>			
Operating transfers in	<u>-</u>	<u>-</u>	<u>-</u>
Operating transfers out	<u>-</u>	<u>(11,011)</u>	<u>(11,011)</u>
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>-</u>	<u>(11,011)</u>	<u>(11,011)</u>
<b>CHANGE IN FUND BALANCES</b>	<u>32,901</u>	<u>-</u>	<u>32,901</u>
<b>FUND BALANCES, JULY 1, 2010</b>	<u>598,028</u>	<u>-</u>	<u>598,028</u>
<b>FUND BALANCES, JUNE 30, 2011</b>	<u>\$ 630,929</u>	<u>\$ -</u>	<u>\$ 630,929</u>

See accompanying notes to the financial statements.

**CITY OF PATTERSON**  
**TRANSPORTATION DEVELOPMENT ACT FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES**  
**JUNE 30, 2010**

	<u>LTF Transportation</u>	<u>Abandoned Vehicle Abatement</u>	<u>Total</u>
<b><u>REVENUES</u></b>			
Subvention and grants	\$ -	\$ 23,323	\$ 23,323
Streets	44,670	-	44,670
Interest income	4,845	-	4,845
Miscellaneous revenues	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL REVENUES</b>	<u>49,515</u>	<u>23,323</u>	<u>72,838</u>
<b><u>EXPENDITURES</u></b>			
General administration	1,500	24,450	25,950
Capital outlay	<u>12,852</u>	<u>-</u>	<u>12,852</u>
<b>TOTAL EXPENDITURES</b>	<u>14,352</u>	<u>24,450</u>	<u>38,802</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>35,163</u>	<u>(1,127)</u>	<u>34,036</u>
<b><u>OTHER FINANCING SOURCES</u></b>			
Operating transfers in	<u>-</u>	<u>1,127</u>	<u>1,127</u>
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>-</u>	<u>1,127</u>	<u>1,127</u>
<b>CHANGE IN FUND BALANCES</b>	<u>35,163</u>	<u>-</u>	<u>35,163</u>
<b>FUND BALANCES, JUNE 30, 2009</b>	<u>562,865</u>	<u>-</u>	<u>562,865</u>
<b>FUND BALANCES, JUNE 30, 2010</b>	<u>\$ 598,028</u>	<u>\$ -</u>	<u>\$ 598,028</u>

See accompanying notes to the financial statements.

**CITY OF PATTERSON**  
TRANSPORTATION DEVELOPMENT ACT FUNDS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Fund Accounting**

In accordance with Section 99400 (a) and (c) of the Transportation Development Act, monies are reported in the City of Patterson's Transportation Development Act Funds. The monies of the Transportation Development Act Funds are the City of Patterson's share of the Transportation Development Act Allocations that are legally restricted for specific purposes. The operation of these funds are accounted for as "Special Revenue Funds" in a separate set of self-balancing accounts that consist of assets, liabilities, fund balances, revenues, and expenditures.

**B. Basis of Accounting**

The financial statements of the City of Patterson Transportation Development Act Funds are prepared on the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current fiscal period. The City defines available to be within 60 days of year-end. Expenditures are recognized in the accounting period in which the liability is incurred (when goods are received or services rendered).

**C. Equity Classifications**

Government-wide Statements

Net assets are the excess of all the Agency's assets over all its liabilities, regardless of fund. Net assets are divided into three categories. These categories apply only to net assets, which is determined at the Government-wide level, and are described below:

- a. Invested in capital assets, net of related debt - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets - Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets - All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."



**CITY OF PATTERSON**  
TRANSPORTATION DEVELOPMENT ACT FUNDS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Fund Statements

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the Agency is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- a. Nonspendable - Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- b. Restricted - Amounts that are restricted for specific purposes when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, laws, or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- c. Committed - Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.
- d. Assigned - Amounts that are constrained by the government's intent to be set for specific purposes, but are neither restricted or committed.
- e. Unassigned - Amounts representing the residual classification for the general fund.

Further detail about the Agency's fund balance classification is described in Note 5.

**NOTE 2: ANNUAL FINANCIAL STATEMENTS**

These financial statements are intended to reflect the City of Patterson Transportation Development Act Funds financial position, results of operations, and compliance with the Transportation Development Act. The funds are included in the financial statements of the City.

**NOTE 3: CASH AND INVESTMENTS**

Cash and investments are combined with the City of Patterson's pooled cash and investment accounts to maximize investment opportunity and yields. The City maintains an investment pool and allocates interest to the various funds based upon their cash balance at the end of each month. Investments held in the City's investment pool are available on demand to the Transportation Development Act Funds and are stated at fair value.

Investment Policy

The Transportation Development Act funds follow the same policies of the City which may be found in the notes to the City of Patterson's basic financial statements.

Interest Rate Risk

The City of Patterson Transportation Development Act Funds' cash and investments are pooled with the City of Patterson's cash and investments. Additional disclosures regarding interest rate risk are available in the City of Patterson's financial statements.

**CITY OF PATTERSON**  
TRANSPORTATION DEVELOPMENT ACT FUNDS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010

**NOTE 3: CASH AND INVESTMENTS (CONTINUED)**

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The City of Patterson investment pool does not have a rating provided by a nationally recognized statistical rating organization.

Custodial Credit Risk

Custodial risk is the risk that the government will not be able to recover its deposits or the value of its investments that are in the possession of an outside party. Custodial credit risk does not apply to a local government's indirect deposits or investment in securities through the use of government investment pools (such as the City of Patterson investment pool).

**NOTE 4: TRANSPORTATION DEVELOPMENT ACT COMPLIANCE REQUIREMENTS**

Allocations and disbursements of the State Transit Assistance Fund and the Local Transportation Fund are made by the Stanislaus Council of Governments. Such allocations and disbursements are made in accordance with written allocation instructions conveyed by the Stanislaus Council of Governments, the Transportation Development Act, and Section 6753 of the California Administrative Code.

Pursuant to Section 6750(e) of the California Administrative Code, the Local Transportation Fund shall not be commingled with the State Transit Assistance Fund, or with any other revenues or funds of the regional entity, county, or operator. The Local Transportation Fund is maintained as a separate fund of the City.

**NOTE 5: FUND BALANCE**

Beginning with fiscal year 2011, the City and Agency implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement provide more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent.

The City and Agency established the following fund balance procedures:

**Committed Fund Balance:** The City Council, as the City's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by formal action taken, such as an ordinance or resolution. These committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use through the same type of formal action taken to establish the commitment. City Council action to commit fund balance needs to occur within the fiscal reporting period; however the amount can be determined subsequently.

**Assigned Fund Balance:** Amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance. The policy hereby delegates the authority to assign amounts to be used for specific purposes to the City Manager and the Finance Director for the purpose of reporting these amounts in the annual financial statements.

The accounting policies of the City and Agency consider restricted fund balance to have been spent first when an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the City and Agency considers committed amounts to be reduced first, followed by assigned amounts, and unassigned amounts.

**CITY OF PATTERSON**  
**TRANSPORTATION DEVELOPMENT ACT FUNDS**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED JUNE 30, 2011 AND 2010**

**NOTE 5: FUND BALANCE (CONTINUED)**

As of June 30, 2011, fund balances consisted of the following:

	General Fund	LTF Transportation	Total
<b>Restricted:</b>			
LTF Transportation	\$ -	\$ 630,929	\$ 630,929
<b>Total Fund Balance</b>	\$ -	\$ 630,929	\$ 630,929

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS AND THE AVA PROGRAM HANDBOOK**

Honorable Mayor and Members  
of the City Council  
Patterson, California

We have audited the financial statements of the Transportation Development Act Funds of the City of Patterson, as of June 30, 2011 and 2010 and for the years then ended, and have issued our report thereon dated December 15, 2011. We conducted our audit 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, and certain provisions of the *AVA Program Handbook* issued by the California Highway Patrol.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Transportation Development Act Funds of the City of Patterson's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Transportation Development Act Funds of the City of Patterson's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Transportation Development Act Funds of the City of Patterson's internal control over financial reporting.

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect, and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

PRINCIPALS

Chris A. Mann, CPA, CFP ♦ John R. Urrutia, CPA ♦ Michelle O. Nelson, CPA, CFE, CVA  
Justin J. Williams, CPA, CVA ♦ Neil J. Beeman, CPA ♦ Kriss Ann Mann, CPA, CCPS ♦ Christine L. Collins, EA

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Transportation Development Act Funds of the City of Patterson's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. Our audit included tests of compliance with certain provisions of the *AVA Program Handbook*. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the City Council of the City of Patterson, management and the Board of Directors of Stanislaus Council of Governments, the California Department of Transportation, and the California State Controller's Office and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Manjit K. CPAs". The signature is written in a cursive, slightly slanted style.

Sacramento, California  
December 15, 2011

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**REPORT ON COMPLIANCE OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH THE STATUTES, RULES, AND REGULATIONS OF THE CALIFORNIA TRANSPORTATION DEVELOPMENT ACT AND THE ALLOCATION INSTRUCTIONS AND RESOLUTIONS OF THE STANISLAUS COUNCIL OF GOVERNMENTS**

Honorable Mayor and Members  
of the City Council  
Patterson, California

We have audited the financial statements of the Transportation Development Act Funds of the City of Patterson as of June 30, 2011 and 2010 and for the years then ended and have issued our report thereon dated December 15, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

As part of obtaining reasonable assurance about whether the Transportation Development Act Funds of the City of Patterson's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. Additionally, we performed tests to determine that allocations made and expenditures paid by the Transportation Development Act Funds of the City of Patterson's were made in accordance with the allocation instructions and resolutions of the Stanislaus Council of Governments and in conformance with the California Transportation Development Act. Specifically, we performed each of the specific tasks identified in the California Code of Regulations Sections 6666 that are applicable to the Transportation Development Act Funds of the City of Patterson. In connection with our audit, nothing came to our attention that caused us to believe the City of Patterson failed to comply with the Statutes, Rules, and Regulations of the California Transportation Development Act and the allocation instructions and resolutions of the Transportation Commission. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion.

This report is intended solely for the information and use of the City Council of the City of Patterson, management and the Board of Directors of Stanislaus Council of Governments, the California Department of Transportation, and the California State Controller's Office and is not intended to be and should not be used by anyone other than these specified parties.

Sacramento, California  
December 15, 2011

PRINCIPALS

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