

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

FINANCIAL STATEMENT EXAMINATION REPORT

OF

CENTER TOWNSHIP

RUSH COUNTY, INDIANA

January 1, 2010 to December 31, 2010



**FILED**

11/23/2011



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OFFICIALS

Office

Official

Term

Trustee

Jerry Cain

01-01-07 to 12-31-14

Chairman of the  
Township Board

Dennis Peggs

01-01-10 to 12-31-11



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF CENTER TOWNSHIP, RUSH COUNTY, INDIANA

We have examined the financial statement of Center Township (Township), for the period of January 1, 2010 to December 31, 2010. The Township's management is responsible for the financial statement. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, the Township prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis noted above is a different basis than that used in the prior year.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the Township for the year ended December 31, 2010, on the basis of accounting described in Note 1.

The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, as listed in the Table of Contents, is presented for additional analysis and is not a required part of the financial statement. It has not been subjected to the examination procedures applied to the financial statement and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Township's management and Township Board, and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

October 11, 2011

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## FINANCIAL STATEMENT

The financial statement and accompanying notes were approved by management of the Township. The financial statement and notes are presented as intended by the Township.

CENTER TOWNSHIP, RUSH COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Township	\$ 12,149	\$ 8,499	\$ 12,016	\$ 8,632
Township Assistance	6,010	1,956	4,015	3,951
Fire Fighting	<u>2,982</u>	<u>18,231</u>	<u>28,800</u>	<u>(7,587)</u>
Totals	<u>\$ 21,141</u>	<u>\$ 28,686</u>	<u>\$ 44,831</u>	<u>\$ 4,996</u>

The accompanying notes to the financial statement are an integral part of the statement.

CENTER TOWNSHIP, RUSH COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

The Township was established under the laws of the State of Indiana. The Township operates under a township trustee/township board form of government and provides some or all of the following services: public safety (fire), health and social services (township assistance), culture and recreation (parks and/or community centers), and general administrative services.

The accompanying financial statement presents the financial information for the Township (primary government), and does not include financial information for any of the Township's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the Township (primary government).

*B. Basis of Accounting*

The financial statement is reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

*C. Cash and Investments*

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

*D. Receipts*

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts may include, but are not limited to, the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Township.

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

CENTER TOWNSHIP, RUSH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

*E. Disbursements*

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements may include, but are not limited to, the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

*F. Interfund Transfers*

The Township may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

*G. Fund Accounting*

Separate funds are established, maintained, and reported by the Township. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Township. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the Township in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

CENTER TOWNSHIP, RUSH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 2. Budgets**

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Township submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Township in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the Township to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

The Township may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the Township to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the Township by recording as a disbursement and replacement items purchased.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the Township's Annual Report can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/).

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the Township which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

The supplementary information presented was prepared and/or approved by management of the Township. It is presented as intended by the Township.

CENTER TOWNSHIP, RUSH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010

	<u>Township</u>	<u>Township Assistance</u>	<u>Fire Fighting</u>	<u>Totals</u>
Cash and investments - beginning	\$ 12,149	\$ 6,010	\$ 2,982	\$ 21,141
Receipts:				
Taxes	6,499	1,956	18,231	26,686
Charges for services	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>2,000</u>
Total receipts	<u>8,499</u>	<u>1,956</u>	<u>18,231</u>	<u>28,686</u>
Disbursements:				
Personal services	5,271	-	-	5,271
Supplies	114	-	-	114
Other services and charges	6,268	4,015	28,800	39,083
Capital outlay	<u>363</u>	<u>-</u>	<u>-</u>	<u>363</u>
Total disbursements	<u>12,016</u>	<u>4,015</u>	<u>28,800</u>	<u>44,831</u>
Deficiency of receipts over disbursements	<u>(3,517)</u>	<u>(2,059)</u>	<u>(10,569)</u>	<u>(16,145)</u>
Cash and investments - ending	<u>\$ 8,632</u>	<u>\$ 3,951</u>	<u>\$ (7,587)</u>	<u>\$ 4,996</u>

CENTER TOWNSHIP, RUSH COUNTY  
EXAMINATION RESULTS AND COMMENTS

***PERSONAL EXPENSES PAID FROM TOWNSHIP ASSISTANCE***

Jerry Cain, Trustee, paid utility bills in the amount of \$646 on behalf of Mary Wilson, his daughter. The application completed by Mary Wilson reflects a household income of \$2,000 per month. We were provided no documentation that the Township adopted standards for the issuance of township assistance and there was no evidence of investigation or documentation as to income.

We requested that Jerry Cain, Trustee, refund to the Township \$646. (See Summary, page 20)

On October 11, 2011, the Trustee reimbursed the Township.

The township's standards for the issuance of township assistance and the processing of applications must be:

1. Governed by the requirements of this article;
2. Proposed by the township trustee, adopted by the township board, and filed with the board of county commissioners;
3. Reviewed and updated annually to reflect changes in the cost of basic necessities in the township and changes in the law;
4. Published in a single written document, including addenda attached to the document; and
5. Posted in a place prominently visible to the public in all offices of the township trustee where township assistance applications are taken or processed.

Standards for the administration of township assistance must contain the following:

1. Criteria for determining township assistance eligibility.
2. Minimum requirements of township trustee accessibility.
3. Other information as needed, including the following:
  - A. Township office locations, hours, and days of availability.
  - B. Initial eligibility criteria.
  - C. Continuing eligibility criteria.
  - D. Workfare requirements.
  - E. Essential and nonessential assets.
  - F. Available resources.
  - G. Income exemptions.
  - H. Application process.

CENTER TOWNSHIP, RUSH COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

- I. Countable income.
- J. Countable assets.
- K. Wasted resources.

(Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 6)

Indiana Code 12-20-6-9 states:

"If an application for township assistance is made to the township trustee as administrator of township assistance, the township trustee, as administrator of township assistance, shall carefully investigate the circumstances of the applicant and each member of the applicant's household to ascertain the following:

- (1) Legal residence.
- (2) Names and ages.
- (3) Physical condition relating to sickness or health.
- (4) Present and previous occupation.
- (5) Ability and capacity to perform labor.
- (6) The cause of the applicant's or household member's condition if the applicant or household member is found to be in need and the cause can be ascertained.
- (7) Whether the applicant or a member of the applicant's household is entitled to income in the immediate future from any source, including the following:
  - (A) Past or present employment.
  - (B) A pending claim or cause of action that may result in a monetary award being received by any member of the applicant's household claiming to be in need.
  - (C) A pending determination for assistance from any other federal or state governmental entity.
- (8) The family relationships of the township assistance applicant.
- (9) Whether the township assistance applicant or members of the applicant's household have relatives able and willing to assist the applicant or a member of the applicant's household."

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the governmental unit. Any personal expenses paid by the governmental entity may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

CENTER TOWNSHIP, RUSH COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

**SUPPORTING DOCUMENTATION**

The Township has a contract for the care of cemeteries and the Township park with JSC Lawn Service, owned by the Trustee's wife, Janice Cain. The contract states, "JSC Lawn Service will supply on demand workers to Center Township to mow, trim, clean, repair, paint, and any other work necessary and required by the Township Trustee at the rate of \$5.50 per hour per worker." The Township paid JSC Lawn Service a total of \$1,636 during 2010 for taking care of the cemeteries and the park.

We also found the following expenditures made outside of the contract for the care of the cemeteries and the park:

1. Three disbursements were made to Randy Small during 2010 totaling \$240 with a memo in the ledger for "cemetery and park care." There is no contract with Randy Small or any documentation supporting these disbursements.
2. On December 20, 2010, a disbursement was made to Jason Cain, the son of the Trustee in the amount of \$240. The memo column states "for cemetery care." There was no documentation supporting this disbursement.

On August 17, 2011, we asked Jerry Cain, Trustee, what the above expenditures were for and if he had any documentation supporting them. He stated he paid "Randy and Jason \$10 per hour to work in the cemetery and park." He stated he could not provide documentation for this work.

This noncompliance issue has been addressed in prior Report B28248, with no sign of subsequent improvement.

We requested that Jerry Cain, Trustee, refund to the Township the amount of \$480 which represents the amount of undocumented expenses paid outside of the contract. (See Summary, page 20)

On October 11, 2011, Jerry Cain, Trustee, reimbursed the Township for undocumented expenses in the amount of \$480.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

**MILEAGE CLAIMS**

Jerry Cain, Trustee, submitted four mileage claims during 2010, totaling \$1,082 and they reflect 2,404 miles driven. Upon review of these claims we noted the following:

1. Fifty-nine trips listed on the mileage form did not agree with map mileage. These trips exceeded map miles by an aggregate amount of 674 miles with a dollar value of \$351.
2. There were trips reimbursed to the Trustee totaling 752 miles at a cost of \$376 that were either undocumented or had no value to the Township. The odometer readings were not documented on the claim and map mileage could not be determined.

CENTER TOWNSHIP, RUSH COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

3. During the year, the Trustee reimbursed his mileage at three different rates. January through March the reimbursement rate was .40 cents per mile, April through September the reimbursement rate was .45 cents per mile, and from October through December the reimbursement rate was .50 cents per mile. The statutory rate for the year 2010 was .40 cents. The amount of reimbursement the Trustee received above the statutory amount is \$21.

In prior Report B28248, dated October 2, 2006, Jerry Cain, Trustee, was cited for undocumented mileage claims. This situation has not improved.

We requested that Jerry Cain, Trustee, refund to the Township a total of \$748 for overstated mileage and excess reimbursement of mileage. (See Summary, page 20)

On October 11, 2011, Jerry Cain, Trustee, reimbursed the Township for overstated and excess mileage reimbursements in the amount of \$748.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

The township trustee is entitled to a sum for mileage in the performance of his official duties equal to the sum per mile paid to state officers and employees (IC 36-6-8-3). The State rate in effect during 2010 is \$.40 per mile. Mileage Claim Form Number 101 shall be properly completed, listing dates of authorized travel, details of travel, miles traveled, nature of business, etc., for reimbursements for mileage before payment is made. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

### ***BANK ACCOUNT RECONCILIATIONS***

Depository reconciliations of the fund balances to the bank account balances were not presented for examination or were incorrect. This has been a continual problem that has been addressed in the three prior Reports, B36376, B34010, and B28248, with no improvement.

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

### ***TOWNSHIP BOARD MEETINGS***

In a review of the Township Board minutes, we noted that the Board did not meet within the boundaries of the Township or at the office of the Trustee. All of the meetings during the examination period were held in another county.

Indiana Code 36-6-6-7(a) states in part: "The legislative body shall meet at the office of the executive on the first Tuesday after the first Monday in January of each year. . . ."

CENTER TOWNSHIP, RUSH COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

**PAYROLL DEDUCTIONS**

Payments to some employees were made without payroll deductions for taxes.

This has been a continual problem that has been addressed in the prior three Reports, B36376, B34010, and B28248, with no improvement.

Political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

**DEPOSIT OF PUBLIC FUNDS**

We noted instances where the Trustee was not making deposits in a timely manner. We tested 43 local distribution checks disbursed from the County Auditor to the Trustee and only 25 of these checks were deposited as required by Indiana Code 5-13-6-1(c). This noncompliance issue has been addressed in the prior two Reports, B36376 and B34010, with no improvement.

Indiana Code 5-13-6-1(c) states in part: "The public funds collected by township trustees shall be deposited in the designated depository on or before the first and fifteenth day of each month."

**OFFICIAL BONDS**

Official bonds for the Trustee were not filed in the office of the County Recorder. The Trustee presented a document for examination from the Western Surety Company entitled "Continuation Certificate" in the principal amount of \$15,000 for a term beginning January 18, 2010 and ending January 18, 2014.

This has been a continual problem that has been addressed in the prior three Reports, B36376, B34010, and B28248, with no improvement.

The trustee shall file an individual official surety bond. The township board shall fix the amount of the bond. The amount of annual coverage may not be less than thirty thousand dollars (\$30,000) nor more than three hundred thousand dollars (\$300,000) unless the fiscal body approves a greater amount of annual coverage for the officer or employee according to IC 5-4-1-18.

The bond shall be filed in the office of the county recorder in the county of residence of the trustee according to IC 5-4-1-5.1.

The State Board of Accounts is of the audit position continuation certificates or renewals should not be used in lieu of obtaining the required annual bond coverage. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

CENTER TOWNSHIP, RUSH COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

***OVERDRAWN FUND BALANCES***

The fund balance of the Fire Fighting Fund was overdrawn by \$7,587 at December 31, 2010.

The fund balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

***FAILURE TO FOLLOW THE DIRECTIVES OF THE STATE EXAMINER***

As indicated in the comments above, several of the noted conditions are recurring each examination period. The Trustee has failed to correct the problems noted in Reports B28248, dated October 2, 2006; B34010, dated January 27, 2009; and B36376, dated April 23, 2010. Failure to comply with the directions of the State Examiner may result in removal from office.

Indiana Code 5-11-1-10 states in part:

"A public officer who: . . .

- (2) fails to follow the directions of the state examiner in keeping the accounts of the officer's office; . . .

Commits a Class B infraction and forfeits office."

CENTER TOWNSHIP, RUSH COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 11, 2011, with Jerry Cain, Trustee, and Dennis Peggs, Chairman of the Township Board.

CENTER TOWNSHIP, RUSH COUNTY  
SUMMARY

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Jerry Cain, Trustee:			
Personal Expenses Paid From Township			
Assistance, pages 13 and 14	\$ 646	\$ 646	\$ -
Supporting Documentation, page 15	480	480	-
Mileage Claims, pages 15 and 16	<u>748</u>	<u>748</u>	-
Totals	<u>\$ 1,874</u>	<u>\$ 1,874</u>	<u>\$ -</u>