

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

COMPLIANCE ENGAGEMENT REPORT

OF

SOUTH CENTRAL AREA SPECIAL EDUCATION COOPERATIVE

ORANGE COUNTY, INDIANA

July 1, 2019 to June 30, 2023



FILED
08/09/2024

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Compliance Report	3-4
Comments	5-10
Statements of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis	12-13

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Sandee Wheeler	07-01-19 to 07-31-19
	Jodi Cole	08-01-19 to 11-28-21
	Mary Durbin	11-29-21 to 02-25-22
	Sandee Wheeler (interim)	02-26-22 to 03-31-22
	Chelsey Murphy	04-01-22 to 06-30-25
Director	Janice Oakley	07-01-19 to 06-30-23
	Lori Sims	07-01-23 to 06-30-25
President of the Cooperative Board	Greg Walker	07-01-19 to 06-30-25



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE SOUTH CENTRAL AREA SPECIAL
EDUCATION COOPERATIVE, ORANGE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the South Central Area Special Education Cooperative (Cooperative), for the period of July 1, 2019 to June 30, 2023. The objective of this engagement was to determine compliance with applicable Indiana laws, regulations, and uniform compliance guidelines (Guidelines) established by the Indiana State Board of Accounts pursuant to Indiana Code 5-11-1-24. The objective of this engagement is not to opine on compliance or financial activity of the Cooperative as this engagement was not conducted in accordance with any standards established by an authoritative standard setting body, and, as such, we do not provide any opinions on compliance or financial activity.

Management is responsible for preparing and maintaining its accounting records and related documents in accordance with applicable Indiana laws, regulations, and Guidelines. Management's responsibility also includes, but is not limited to, complying with other applicable Indiana laws, regulations, and Guidelines concerning how it operates: authorized sources and uses of funds; what reports are required to be prepared and filed; and what depositories and investment types are allowable.

We fulfilled our responsibility as detailed in the first paragraph, using procedures that verified the appropriate accounting for and reporting of cash, receipts, and disbursements; and the appropriate sources and uses of funds in accordance with applicable Indiana laws, regulations, and Guidelines. Expanding the scope and nature of these procedures can and does occur in specific circumstances.

The Comments contained herein, if any, describe the identified reportable instances of noncompliance found during our engagement. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified. Any Official Response to the Comments incorporated within this report was not verified for accuracy.

The Schedule of Officials and Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis (Statements) are informational only. The Statements have not been subjected to any procedures designed to express an opinion or provide any assurance on them, and, accordingly, we do not express an opinion or provide any assurance on them.

This report is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record. Reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>, and the Cooperative's Annual Financial Reports filed by management can be found on the Indiana Gateway for Government Units financial reporting system website: <http://www.gateway.ifionline.org>.

The contents of this report were communicated to Chelsey Murphy, Treasurer; Lori Sims, Director; Greg Walker, President of the Cooperative Board; and Sandee Wheeler, former Treasurer, on August 1, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

July 11, 2024

SOUTH CENTRAL AREA SPECIAL EDUCATION COOPERATIVE
COMMENTS

INTERNAL CONTROLS

Condition and Context

Internal controls were not in place to ensure that the Cooperative complied with laws and regulations. Internal control deficiencies resulted in noncompliance over the following areas and are detailed further in the comments below:

- Annual Financial Report
- Capital Assets
- Credit Cards
- Errors on Claims

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

ANNUAL FINANCIAL REPORT

Condition and Context

Financial and other information are required to be entered annually into the Annual Financial Report (AFR) via the Indiana Gateway for Government Units financial reporting system.

Financial Information

The Cooperative omitted the Net Salaries and related payroll withholding funds from the AFR for FY21, FY22, and FY23. Variances for the omission of those funds are detailed below.

SOUTH CENTRAL AREA SPECIAL EDUCATION COOPERATIVE
COMMENTS
(Continued)

Fund Name	Cash and Investments Beginning	Amount Receipts	Amount Disbursements	Cash and Investments Ending
07-01-20 to 06-30-21				
Net Salaries	\$ -	\$ 3,136	\$ 3,136	\$ -
Federal Tax	-	45,507	45,507	-
State Tax	-	15,420	15,420	-
County Tax	-	6,934	6,934	-
PERF-Vol N/C Empl Retire	-	882	882	-
Siho Healthcobra	(2,416)	-	-	(2,416)
Aul Ltd	(3,414)	-	-	(3,414)
Amfid Annuity	(5,305)	-	-	(5,305)
AM Fidelity-HSA Acct	-	9,239	9,239	-
Dental Insdelta	16,979	-	-	16,979
Vision Insvsp	(523)	-	-	(523)
Aul Life Add Ins	183	-	-	183
Bcbs Ins Beg 0108	16,758	-	-	16,758
Amfidelity Ins 125	7,421	-	-	7,421
Vol Employee Match	-	10,575	10,575	-
Bcbs Ref Inc Prem2012	10,286	-	-	10,286
Criminal Bkgrnd cks	-	50	50	-
Direct Deposit	-	332,182	332,182	-
Totals	\$ 39,969	\$ 423,925	\$ 423,925	\$ 39,969
07-01-21 to 06-30-22				
Net Salaries	\$ -	\$ 4,715	\$ 4,715	\$ -
Federal Tax	-	46,608	46,608	-
Social Security	-	42,545	42,545	-
State Tax	-	18,534	18,534	-
County Tax	-	8,784	8,784	-
PERF-Vol N/C Empl Retire	-	3,340	3,291	49
Siho Healthcobra	-	12,358	12,865	(507)
Aul Ltd	-	41	42	(1)
Amfid Annuity	-	2,400	2,400	-
AM Fidelity-HSA Acct	-	7,004	7,004	-
Dental Insdelta	-	1,131	1,096	35
Vision Insvsp	-	760	565	195
Aul Life Add Ins	-	15	15	-
American Fidelity Refund	-	22	22	-
Bcbs Ins Beg 0108	-	-	6,443	(6,443)
Amfidelity Ins 125	-	5,059	5,455	(396)
Vol Employee Match	-	10,982	10,982	-
Criminal Bkgrnd cks	-	125	125	-
Direct Deposit	-	414,809	414,809	-
Totals	\$ -	\$ 579,232	\$ 586,300	\$ (7,068)
07-01-22 to 06-30-23				
Net Salaries	\$ -	\$ 1,312	\$ 1,312	\$ -
Federal Tax	-	45,322	45,322	-
Social Security	-	40,593	40,593	-
State Tax	-	16,402	16,402	-
County Tax	-	8,684	8,684	-
PERF-Vol N/C Empl Retire	49	831	831	49
Siho Healthcobra	(507)	11,716	11,513	(304)
Lincnatl Life (Annuity)	-	50	50	-
Aul Ltd	(1)	250	255	(6)
AM Fidelity-HSA Acct	35	5,076	5,076	35
Dental Insdelta	-	1,240	1,183	57
Vision Insvsp	195	654	631	218
Aul Life Add Ins	-	9	9	-
Bcbs Ins Beg 0108	(6,443)	-	1,219	(7,662)
Amfidelity Ins 125	(396)	5,701	5,482	(177)
Vol Employee Match	-	13,922	13,922	-
Criminal Bkgrnd cks	-	25	25	-
Direct Deposit	-	400,473	400,473	-
Totals	\$ (7,068)	\$ 552,260	\$ 552,982	\$ (7,790)

SOUTH CENTRAL AREA SPECIAL EDUCATION COOPERATIVE
 COMMENTS
 (Continued)

Adjustments were proposed, accepted by management, and made to the Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis presented in this report.

Accounts Payable

The Cooperative did not report accounts payable in the fiscal years ending June 30, 2020, 2021, 2022, and 2023.

Grants

The Cooperative serves as fiscal agent for the member schools and includes the federal grant activity on their ledger. However, these grants are allocated and reported by the member schools and should not be included on the grant schedule of the Cooperative. This resulted in the grant schedule being overstated as follows:

Fiscal Year	Part B Grant ALN 84.027	Preschool Grant ALN 84.173	Totals
07-01-19 to 06-30-20	\$ 1,930,139	\$ 77,394	\$ 2,007,533
07-01-20 to 06-30-21	2,050,625	95,988	2,146,613
07-01-21 to 06-30-22	2,160,628	112,065	2,272,693
07-01-22 to 06-30-23	2,544,061	108,464	2,652,525
Totals	<u>\$ 8,685,453</u>	<u>\$ 393,911</u>	<u>\$ 9,079,364</u>

Criteria

The Annual Financial Report (AFR) required under IC 5-11-1-4(a) shall be filed with the state examiner not later than sixty (60) days after the close of each fiscal year. (Accounting and Uniform Guidelines Compliance Manual for Indiana Public School Corporations, Chapter 1)

CAPITAL ASSETS

Condition and Context

The Cooperative did not have a capital asset policy that detailed the threshold at which an item is considered a capital asset.

Criteria

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detailed listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

SOUTH CENTRAL AREA SPECIAL EDUCATION COOPERATIVE
COMMENTS
(Continued)

CREDIT CARDS

Condition and Context

The Cooperative established a credit card policy that was approved by the Cooperative Board on July 22, 2016. According to the policy the, ". . . credit cards will be used for actual and necessary expenses incurred by the employee in the performance of work-related duties. Actual and necessary expenses incurred in the performance of work-related duties include, but are not limited to, fuel for the transportation vehicles used for transporting students to and from school and for school sponsored events, professional development of the employees, materials and supplies for classrooms, and other expenses required by employees in the performance of their duties."

During the review of vendor disbursements, it was noted that credit cards were used for most of those disbursements, thereby circumventing the claims process. Per inquiry of the officials, credit cards were used to maximize the cash back rewards. The cash back rewards were received quarterly and posted to the Joint Services fund. Any cash back rewards should have been allocated based on actual expenditures per fund.

Criteria

Indiana Code 5-11-10-1.6 states in part:

". . . (b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim. . . ."

The SBOA will not take exception to the use of credit cards by a unit provided the following criteria are observed:

1. The governing board must authorize credit card use through an ordinance/resolution, which has been approved in a meeting and documented in the minutes.
2. Issuance and use should be handled by an official or employee designated by the governing body.
3. The purposes for which the credit card may be used must be specifically stated in the ordinance/resolution.

SOUTH CENTRAL AREA SPECIAL EDUCATION COOPERATIVE
COMMENTS
(Continued)

4. When the purpose for which the credit card has been issued has been accomplished, the card must be returned to the custody of the responsible person.
5. The designated responsible official or employee must maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned.
6. Credit cards must not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing body and other officials with timely and accurate accounting information and monitoring of the accounting system.
7. Payment cannot be made on the basis of a statement, or a credit card slip only. Procedures for payments must be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee may be the personal obligation of the responsible officer or employee.
8. If authorized, an annual fee may be paid.

(Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

ERRORS ON CLAIMS

Condition and Context

According to the claim docket, 17 of 28 claims were paid prior to the approval by the Fiscal Officer and the Cooperative Board.

- In addition, 5 of the 28 claims were for credit card payments. The following errors were noted relating to the credit card payments: charges for meals did not include receipts with the detail of the items purchases totaling \$90.
- Payment for cell phone was made from a statement and did not include the detailed usage/data plan totaling \$157.
- Sales tax was paid on two purchases totaling \$9.

Criteria

Indiana Code 5-11-10-1.6 states in part:

". . . (b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

SOUTH CENTRAL AREA SPECIAL EDUCATION COOPERATIVE
COMMENTS
(Continued)

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim. . . ."

STATEMENTS OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
(USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS

SOUTH CENTRAL AREA SPECIAL EDUCATION COOPERATIVE
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
 FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2020 and 2021

Fund	Cash and Investments 07-01-19	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21
Rainy Day Fund	\$ 264,760	\$ -	\$ -	\$ -	\$ 264,760	\$ -	\$ -	\$ -	\$ 264,760
Postretsev Fut Benefit	8,182	-	7,186	-	996	-	646	-	350
Joint Srvcsupp Sped Coop	181,863	189,861	94,584	(131,993)	145,147	59,239	56,667	(9,918)	137,801
Auto Replacement Fund	-	-	-	9,092	9,092	-	-	9,918	19,010
Cc 2019/20 Sy Credit Fund	-	-	54,882	54,882	-	-	-	-	-
Pa 2019/20 Sy Credit Fund	-	-	4,498	4,498	-	-	-	-	-
Ww 2019/20 Sy Credit Fund	-	-	25,715	25,715	-	-	-	-	-
Ew 2019/20 Sy Credit Fund	-	-	14,312	14,312	-	-	-	-	-
Sv 2019/20 Sy Credit Fund	-	-	26,092	26,092	-	-	-	-	-
Ew Salary Reimbursement	(1,773)	3,543	1,769	-	1	-	-	-	1
Donations	-	-	-	-	-	350	350	-	-
Whas 05-06	2,598	-	-	(2,598)	-	-	-	-	-
19-20 Whas Grant	-	23,000	23,000	-	-	-	-	-	-
2021 Whas Grant	-	-	-	-	-	16,000	16,000	-	-
201920 Part B 611	-	974,729	1,117,814	-	(143,085)	1,054,739	911,783	-	(129)
201819 Part B 611	(45,956)	952,182	916,823	-	(10,597)	35,229	24,631	-	1
202021 Part B 611	-	-	-	-	-	960,657	1,119,102	-	(158,445)
17-18 Part B Xfr 5260 Bal	(1,096)	3,329	2,233	-	-	-	-	-	-
17-18 Part B	-	-	-	-	-	-	-	-	-
17-18 Preschool	(150)	150	-	-	-	-	-	-	-
2018-19 Preschool 619	-	30,679	30,679	-	-	-	-	-	-
201920 Preschool 619	-	46,566	52,819	-	(6,253)	40,670	34,628	-	(211)
202021 Preschool 619	-	-	-	-	-	55,317	63,637	-	(8,320)
Petty Cash Fund	100	-	-	-	100	-	-	-	100
Net Salaries	-	1,763	1,763	-	-	3,136	3,136	-	-
Federal Tax	-	45,094	45,094	-	-	45,507	45,507	-	-
Social Security	-	37,753	37,753	-	-	34,858	34,858	-	-
State Tax	-	15,399	15,399	-	-	15,420	15,420	-	-
County Tax	-	7,390	7,390	-	-	6,934	6,934	-	-
PERF-Vol N/C Empl Retire	-	926	926	-	-	882	882	-	-
Siho Healthcobra	(1,896)	8,182	8,701	-	(2,416)	8,477	8,642	-	(2,581)
Lincnatl Life (Annuity)	-	1,350	1,350	-	-	-	-	-	-
Amfid-Igtermcare/criticare	(150)	150	-	-	-	-	-	-	-
Aul Ltd	(3,419)	35	30	-	(3,414)	38	(3,376)	-	-
Amfid Annuity	(5,305)	3,000	3,000	-	(5,305)	2,950	(2,355)	-	-
AM Fedelity-HAS Acct	-	7,815	7,815	-	-	9,239	9,239	-	-
Dental Insdelta	16,929	999	949	-	16,979	781	797	-	16,963
Vision Insvsp	(363)	642	802	-	(523)	778	749	-	(494)
Aul Life Add Ins	175	11	3	-	183	13	13	-	183
Bcbs Ins Beg 0108	16,758	-	-	-	16,758	-	9,095	-	7,663
Amfidelity Ins 125	7,301	5,502	5,381	-	7,421	5,600	5,755	-	7,266
Vol Employee Match	-	7,518	7,518	-	-	10,575	10,575	-	-
Bcbs Ref Ins Prem2012	21,157	-	10,871	-	10,286	-	10,286	-	-
Criminal Bkgmd cks	-	-	-	-	-	50	50	-	-
Direct Deposit	-	369,630	369,630	-	-	332,182	332,182	-	-
Totals	\$ 459,714	\$ 2,737,197	\$ 2,896,781	\$ -	\$ 300,130	\$ 2,699,621	\$ 2,715,833	\$ -	\$ 283,918

SOUTH CENTRAL AREA SPECIAL EDUCATION COOPERATIVE
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
 FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2022 and 2023

Fund	Cash and Investments 07-01-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23
Rainy Day Fund	\$ 264,760	\$ -	\$ -	\$ -	\$ 264,760	\$ -	\$ -	\$ -	\$ 264,760
Postretsev Fut Benefit	351	-	-	-	351	-	-	-	351
Joint Srvcsupp Sped Coop	137,803	71,384	63,637	(9,918)	135,632	69,588	97,663	-	107,557
Auto Replacement Fund	19,010	-	-	9,918	28,928	-	-	-	28,928
Donations	-	1,789	1,789	-	-	3,230	2,910	-	320
2122 Whas Grant	-	13,250	13,250	-	-	-	-	-	-
2223 Whas Grant	-	-	-	-	-	15,500	15,500	-	-
201920 Part B 611	(130)	1,478	1,347	-	1	-	-	-	1
201819 Part B 611	-	863	863	-	-	-	-	-	-
202021 Part B 611	(158,443)	1,103,918	949,546	-	(4,071)	19,863	15,790	-	2
202122 Part B 611	-	959,329	1,117,244	-	(157,915)	1,139,454	981,755	-	(216)
2223 Part B 611	-	-	-	-	-	1,073,388	1,269,490	-	(196,102)
201920 Preschool 619	(211)	211	-	-	-	-	-	-	-
202021 Preschool 619	(8,320)	31,528	23,208	-	-	936	936	-	-
202122 Preschool 619	-	74,527	82,614	-	(8,087)	13,729	5,642	-	-
2223 Part B619 Preschool	-	-	-	-	-	74,216	81,627	-	(7,411)
2022 Arp 611 Grant	-	95,040	138,244	-	(43,204)	311,356	271,944	-	(3,792)
Fy 2022 Arp 619 Grant	-	5,800	7,209	-	(1,409)	19,582	18,848	-	(675)
Petty Cash Fund	100	-	-	-	100	-	-	-	100
Net Salaries	-	4,715	4,715	-	-	1,312	1,312	-	-
Federal Tax	-	46,608	46,608	-	-	45,322	45,322	-	-
Social Security	-	42,545	42,545	-	-	40,593	40,593	-	-
State Tax	-	18,534	18,534	-	-	16,402	16,402	-	-
County Tax	-	8,784	8,784	-	-	8,684	8,684	-	-
Perfvol Nc Empl Retire	-	3,340	3,291	-	49	831	831	-	49
Siho Healthcobra	(2,580)	12,358	12,865	-	(3,087)	11,716	11,513	-	(2,884)
Lincnatl Life (Annuty)	-	-	-	-	-	50	50	-	-
Aul Ltd	-	41	42	-	(1)	250	255	-	(6)
Amfid Annuty	-	2,400	2,400	-	-	-	-	-	-
AM Fedelity-HAS Acct	-	7,004	7,004	-	-	5,076	5,076	-	-
Dental Insdelta	16,962	1,131	1,096	-	16,997	1,240	1,183	-	17,054
Vision Insvsp	(494)	760	565	-	(299)	654	631	-	(276)
Aul Life Add Ins	-	15	15	-	-	9	9	-	-
Aul Lifead&D Ins	183	-	-	-	183	-	-	-	183
American Fidelity Refund	-	22	22	-	-	-	-	-	-
Bcbs Ins Beg 0108	7,663	-	6,443	-	1,220	-	1,219	-	1
Amfidelity Ins 125	7,266	5,059	5,455	-	6,870	5,701	5,482	-	7,089
Vol Employee Match	-	10,982	10,982	-	-	13,922	13,922	-	-
Criminal Bkgrnd cks	-	125	125	-	-	25	25	-	-
Direct Deposit	-	414,809	414,809	-	-	400,473	400,473	-	-
Totals	\$ 283,920	\$ 2,938,349	\$ 2,985,251	\$ -	\$ 237,018	\$ 3,293,102	\$ 3,315,087	\$ -	\$ 215,033