

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

COMPLIANCE ENGAGEMENT REPORT

OF

WEST VIGO LEVEE ASSOCIATION CONSERVANCY DISTRICT

VIGO COUNTY, INDIANA

January 1, 2019 to December 31, 2023



FILED

11/13/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Gary Couch	01-01-19 to 12-31-24
President of the District Board	Scott McClain	01-01-19 to 01-12-23
	Dave Elkins	01-13-23 to 12-31-24



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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TO: THE OFFICIALS OF THE WEST VIGO LEVEE ASSOCIATION
CONSERVANCY DISTRICT, VIGO COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the West Vigo Levee Association Conservancy District (District), for the period of January 1, 2019 to December 31, 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 District 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 District'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 Gary Couch, Treasurer, and Dave Elkins, President of the District Board, on October 29, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

October 22, 2024

WEST VIGO LEVEE ASSOCIATION CONSERVANCY DISTRICT
COMMENTS

BANK ACCOUNT RECONCILIATIONS

Condition and Context

Internal controls were not in place to ensure that the District completed bank reconciliations in a timely manner. Bank reconciliations were not presented for the years 2019 through 2023. Bank reconciliations were performed as a part of the engagement procedures. Bank account balances were greater than adjusted fund balances in the amounts of \$144, \$416, \$416, \$434, and \$434 at December 31, 2019, 2020, 2021, 2022, and 2023, respectively.

Criteria

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."

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. . . ."

CONDITION OF RECORDS

A similar comment also appeared in prior Report B55898, entitled *CONDITION OF RECORDS*.

Condition and Context

Internal controls were not in place to ensure the District kept accurate records in the form prescribed by the Indiana State Board of Accounts. The following deficiencies related to recordkeeping and reporting occurred during the period of review:

- The beginning ledger balances did not agree to the ending ledger balances of the prior years in 2020, 2021, and 2023. The variances for each year were \$(22,351), \$1,313, and \$418, respectively.
- Ledgers were not kept on the prescribed form, Form 358, Ledger of Receipts, Disbursements and Balances. Instead, they were kept in an Excel spreadsheet. Ledgers were not properly footed and cross footed.

WEST VIGO LEVEE ASSOCIATION CONSERVANCY DISTRICT
COMMENTS
(Continued)

- A separate ledger was not maintained for each fund. Instead, all transactions were shown on one spreadsheet. Fund numbers were entered beside each ledger entry to identify the proper fund for the transaction.
- Eighteen of twenty-eight receipts from local distributions were posted to the wrong funds.

Criteria

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

Officials and employees are required to use prescribed and approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

Sources and uses of funds must be limited to those authorized by the enabling law, ordinance/ resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

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:

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TRAINING ON INTERNAL CONTROL STANDARDS

A similar comment also appeared in prior Report B55898, entitled *ADOPTION OF AND TRAINING ON INTERNAL CONTROL STANDARDS*.

Condition and Context

Internal controls were not in place to ensure compliance with internal control training in accordance with state statute. No evidence was presented to show that training was provided for all relevant personnel over the internal control standards adopted as required by Indiana Code 5-11-1-27(g).

WEST VIGO LEVEE ASSOCIATION CONSERVANCY DISTRICT
COMMENTS
(Continued)

Criteria

Indiana Code 5-11-1-27(g) states:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that:

- (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; and
- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

CERTIFICATION ON INTERNAL CONTROL STANDARDS

The same comment also appeared in prior Report B55898.

Condition and Context

Internal controls were not in place to ensure accurate certification of training on internal control standards. The District certified on the Indiana Gateway for Government Units financial reporting system that all relevant employees had received training regarding internal control standards in 2020, 2021, 2022, and 2023; however, no evidence was presented to show that relevant personnel had received training.

Criteria

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner as set forth in the uniform compliance guidelines. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

SUPPORTING DOCUMENTATION

Condition and Context

Internal controls were not in place to ensure that claims were paid in compliance with applicable laws and regulations. Fifteen of twenty-five claims did not have supporting documentation such as invoices or receipts. The total amount of the unsupported claims was \$6,543.

Criteria

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination 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 Special Districts, Chapter 1)

WEST VIGO LEVEE ASSOCIATION CONSERVANCY DISTRICT
 COMMENTS
 (Continued)

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.

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ANNUAL FINANCIAL REPORT

Condition and Context

Internal controls were not in place to ensure the Annual Financial Report (AFR) information entered into the Indiana Gateway for Government Units financial reporting system, which is the source of the financial statements, was submitted timely and accurately. The AFRs for 2019 and 2020 were submitted 121 days and 294 days, respectively, after the due dates.

Additionally, the information reported in the AFR did not agree to the District's ledgers. Variances are noted in the following schedule:

Years	Fund	Beginning Cash and Investment Over(Under) stated	Receipts Over(Under) stated	Disbursements Over(Under) stated	Ending Cash and Investment Over(Under) stated
2019	General Fund	\$ -	\$ -	(64)	\$ 64
2020	General Fund	-	(94)	(295)	201
2021	General Fund	265	7	-	271
2022	General Fund	-	-	(400)	400
2023	General Fund	658	-	-	658

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

WEST VIGO LEVEE ASSOCIATION CONSERVANCY DISTRICT
COMMENTS
(Continued)

Criteria

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner as set forth in the uniform compliance guidelines. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

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 Special Districts, Chapter 1)

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.

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BOARD MINUTES MISSING

The same comment also appeared in prior Report B55898.

Condition and Context

Internal controls were not in place to ensure minutes of meetings of the District Board for 2019 through 2023 were available for review.

Criteria

Indiana Code 5-14-1.5-4 states in part:

". . . (b) As the meeting progresses, the following memoranda shall be kept:

- (1) The date, time, and place of the meeting.
- (2) The members of the governing body recorded as either present or absent.

WEST VIGO LEVEE ASSOCIATION CONSERVANCY DISTRICT
COMMENTS
(Continued)

- (3) The general substance of all matters proposed, discussed, or decided.
 - (4) A record of all votes taken, by individual members if there is a roll call.
 - (5) Any additional information required under section 3.5 of 3.6 of this chapter or any other statute that authorizes a governing body to conduct a meeting using an electronic means of communication.
- (c) The memoranda are to be available within a reasonable period of time after the meeting for the purpose of informing the public of the governing body's proceedings. The minutes, if any, are to be open for public inspection and copying."

MONTHLY AND ANNUAL UPLOADS

Condition and Context

Internal controls were not in place to ensure compliance with the State Examiner Directive 2018-1 as amended. The files and governmental unit information that are required to be uploaded monthly include the bank reconcilements, approved District Board minutes, and the funds ledger, summarizing total receipts, disbursements, and balances by fund.

Annual upload requirements include the year-end bank statement, year-end outstanding check list, year-end investments, detail of receipt activity, detail of disbursement activity, and an annual vendor history report.

The District did not comply with the State Examiner Directive 2018-1 as amended. None of the required monthly and annual files were uploaded on the Indiana Gateway for Government Units financial reporting system for 2019, 2020, 2021, 2022, and 2023.

Criteria

Beginning with July 2018 files, which will be due September 15, 2018, **all** cities, towns, townships, libraries, and special districts will use the Upload App to upload files containing financial and governmental unit information on Gateway to allow the State Board of Accounts (SBOA) to conduct audit planning and audit processes prior to on-site work at a unit. (State Examiner Directive 2018-1)

All counties, cities, towns, townships, libraries, schools and special districts will use the Engagement Uploads to upload files containing financial and governmental unit information on Gateway to allow the SBOA to conduct audit planning and audit processes prior to on-site work at a unit. This remote process will provide for more efficient data processing and save audit costs for our clients. (Amended State Examiner Directive 2018-1, Updated November 9, 2020, and effective with uploads due February 15, 2021)

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, rulings, court decisions and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

WEST VIGO LEVEE ASSOCIATION CONSERVANCY DISTRICT
COMMENTS
(Continued)

PRESCRIBED FORMS

Condition and Context

Internal controls were not in place to ensure the District used the correct prescribed forms. The following prescribed forms were not in use:

- Form 358, Ledger of Receipts, Disbursements and Balances
- Form 354, Claim

Criteria

Officials and employees are required to use prescribed and approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

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:

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CAPITAL ASSETS

Condition and Context

Internal controls were not in place to ensure that the District complied with laws and regulations related to capital assets. A detailed listing of capital assets was not presented for review. In addition, the District did not provide any evidence that a physical inventory had been taken at least every two years. Capital assets reported in the Schedule of Capital Assets on the Indiana Gateway for Government Units reporting system were \$42,000; \$42,000; \$45,000; \$45,000; and \$45,000 for 2019, 2020, 2021, 2022, and 2023, respectively.

WEST VIGO LEVEE ASSOCIATION CONSERVANCY DISTRICT
COMMENTS
(Continued)

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 detail 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 Special Districts, Chapter 1)

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:

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CERTIFIED REPORT FILED AFTER DUE DATE

This same comment appeared in a Management Letter addressed to the Officials of the District for the review engagement ending December 31, 2018.

Condition and Context

Internal controls were not in place to ensure the Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R) was filed timely. The Form 100R for 2019, 2020, and 2023 was not filed electronically until June 30, 2020; December 20, 2021; and February 27, 2024, respectively, which was 151, 322, and 27 days past the due date, respectively.

WEST VIGO LEVEE ASSOCIATION CONSERVANCY DISTRICT
COMMENTS
(Continued)

Criteria

Indiana Code 5-11-13-1(b) states:

"Each audited entity shall during the month of January of each year prepare, make, and sign a certified report, correctly and completely showing the names and business addresses of the officers, employees, and agents of the audited entity. The report shall indicate the respective duties and compensation of each officer, employee, and agent of the audited entity. The audited entity shall file the report in the office of the state examiner of the state board of accounts. The report must also indicate whether the political subdivision offers a health plan, a pension, and other benefits to full-time and part-time employees. However, no more than one (1) report covering the same officers, employees, and agents need be made from the state or any county, city, town, township, or school unit in any one year. The certification must be filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

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STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS

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WEST VIGO LEVEE ASSOCIATION CONSERVANCY DISTRICT
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19	Receipts	Disbursements	Cash and Investments 12-31-20
General Fund	\$ 168,813	\$ 99,880	\$ 136,979	\$ 131,714	\$ 87,732	\$ 106,586	\$ 112,860
Cumulative Conservancy Improvement	21,847	8,730	-	30,577	16,217	-	46,794
Cumulative Channel Maintenance	<u>2,310</u>	<u>7,890</u>	<u>3,222</u>	<u>6,978</u>	<u>8,590</u>	<u>-</u>	<u>15,568</u>
Totals	<u>\$ 192,970</u>	<u>\$ 116,500</u>	<u>\$ 140,201</u>	<u>\$ 169,269</u>	<u>\$ 112,539</u>	<u>\$ 106,586</u>	<u>\$ 175,222</u>

WEST VIGO LEVEE ASSOCIATION CONSERVANCY DISTRICT
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
General Fund	\$ 112,860	\$ 97,701	\$ 18,849	\$ 191,712	\$ 94,356	\$ 23,906	\$ 262,162
Cumulative Conservancy Improvement	46,794	5,201	-	51,995	15,965	7,000	60,960
Cumulative Channel Maintenance	<u>15,568</u>	<u>7,680</u>	<u>-</u>	<u>23,248</u>	<u>10,188</u>	<u>3,500</u>	<u>29,936</u>
Totals	<u>\$ 175,222</u>	<u>\$ 110,582</u>	<u>\$ 18,849</u>	<u>\$ 266,955</u>	<u>\$ 120,509</u>	<u>\$ 34,406</u>	<u>\$ 353,058</u>

WEST VIGO LEVEE ASSOCIATION CONSERVANCY DISTRICT
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
General Fund	\$ 262,162	\$ 102,136	\$ 32,519	\$ 331,779
Cumulative Conservancy Improvement	60,960	6,480	-	67,440
Cumulative Channel Maintenance	<u>29,936</u>	<u>9,570</u>	<u>-</u>	<u>39,506</u>
Totals	<u>\$ 353,058</u>	<u>\$ 118,186</u>	<u>\$ 32,519</u>	<u>\$ 438,725</u>