

Budget Report Notes

Last updated 07/14/2015

- Attached is the township's budget report.
- The information is current through today, so it includes the payroll and bills we're about to approve tonight.
- What follows are a few notes to help walk you through this report.
- Next month we should do several budget adjustments to keep things in line.

General Fund (pages 1-4)

1. State Shared Revenues (Sales Tax) on page 1: the state paid us \$25,044 on 6/30. We get paid six times a year, usually at the end of even-numbered months.
2. Total Revenues on page 1: the amount on the report (\$258,454) does not include the sewer fund's repayments to the general fund for \$22,000. I will double-check with our vendor for the accounting software, but there doesn't seem to be a way to record those repayments as revenue.
3. Net of revenues and expenditures on page 3: this number doesn't include the sewer repayments. So, when you add the sewer repayments, this number changes: $-17,854.92 + 22,000 = \$4,145.08$.
4. The election board and election supplies (pg 2) will need adjusting for the March election...and even more so if we have a November election (we will know by the August meeting about this).
5. The insurance line (pg 2) is over budget, we need to increase this in August. Thankfully, we should be done with our insurance bills for the rest of the fiscal year.
6. The village fire contract (pg. 4) shows little activity because the Village hasn't given us bills for the past two quarters. Still waiting...
7. Highway construction & dust control (pg. 4) – I need to tweak the general ledger to move this expense to the correct line (from construction to dust control). This will be done by the August meeting.

Sewer Fund (page 5)

1. The sewer fund's repayment of \$22,000 is not included here because it's a stand-alone charge on customer's sewer bills. Which means every dollar collected by that charge goes directly to the repayment plan, and not operating the sewer system.
2. While not highlighted on this report, please note the Village has not yet submitted a bill for treating our sewage. The bill for treating our sewage is the largest part of the sewer budget (almost 50%!).
3. Also not highlighted on the budget is the line item for the bond repayment.
 - a. It's important to remember the Village paid off early Pentland Township's last two payments on the 1976 bond in the hopes that once we come to a positive agreement we'd pay the Village back for their goodwill.
 - b. The Village had to have the old sewer bond paid off by all parties before they could get new bonds to rebuild the treatment plant.
4. One other limitation of the accounting software is that it's not designed to show how we're using extra funds from last year to run the sewer system this year.
 - a. We ended the fiscal year on March 31 with about \$26,000 in the bank, which is why we approved a budget with expenses larger than revenues this year...we're drawing down some of the extra cash that had built up.

5. The office supplies line for the sewer fund (pg 5) will need adjusting at the August meeting.
6. The insurance line (pg 5) is under budget, we can use this to increase the office supplies line in August. Thankfully, we should be done with our insurance bills for the rest of the fiscal year.

Water Fund (pages 6-7)

1. Just like the sewer fund, the accounting software is not designed to show how we're using extra funds from last year to run the water system this year.
 - a. We ended the fiscal year on March 31 with about \$60,000 in the bank, which is why we approved a budget with expenses larger than revenues this year...we're drawing down some of the extra cash that had built up.
2. The office supplies line for the sewer fund (pg 6) will need adjusting at the August meeting.
3. The insurance line (pg 6) is under budget, we can use this to increase the office supplies line in August. Thankfully, we should be done with our insurance bills for the rest of the fiscal year.
4. Bond payment and interest on bond(pg 6) – I need to enter into the General Ledger the automatic withdrawal that was done on 7/1 by the USDA (this happens twice a year – 7/1 and 1/1). This will be done by the August meeting.

THRU END OF JULY - 33.33% OF FISCAL YEAR IS COMPLETE

ACCOUNT	DESCRIPTION	2015-16 AMENDED BUDGET	YEAR-TO-DATE THRU 07/31/15	ACTIVITY FOR MONTH ENDED 07/31/2015	AVAILABLE BALANCE	% OF BUDGET USED
Fund 101 - GENERAL FUND						
Revenues						
Dept 000: GENERAL						
101-000-403.000	CURRENT PROPERTY TAX	40,000.00	3,121.99	0.00	36,878.01	7.80
101-000-403.020	PERSONAL PROPERTY TAX	250.00	9.34	9.34	240.66	3.74
101-000-403.030	SWAMP LAND TAX	35,000.00	0.00	0.00	35,000.00	0.00
101-000-403.040	INTEREST & PENALTIES ON TAXES	0.00	0.73	0.73	(0.73)	100.00
101-000-403.050	PROPERTY TAX ADMINISTRATION FEES	12,800.00	0.00	0.00	12,800.00	0.00
101-000-403.060	INDUSTRIAL FACILITY TAX	850.00	0.00	0.00	850.00	0.00
101-000-403.070	PAYMENT IN LIEU OF TAXES (PILT)	800.00	0.00	0.00	800.00	0.00
101-000-480.000	LAND DIVISION FEES	200.00	100.00	0.00	100.00	50.00
101-000-540.000	STATE SHARED REVENUES (SALES TAX	162,204.00	49,444.00	0.00	112,760.00	30.48
101-000-540.010	STATE SHARED REVENUES (METRO ACT	1,900.00	0.00	0.00	1,900.00	0.00
101-000-601.010	STATE FIRE REINBURSEMENT	2,200.00	0.00	0.00	2,200.00	0.00
101-000-664.000	INTEREST AND DIVIDENDS - GENERAL	250.00	115.93	0.00	134.07	46.37
101-000-665.000	HALL RENT	1,000.00	500.00	100.00	500.00	50.00
101-000-671.000	MISC. INCOME - GENERAL	1,000.00	289.22	0.00	710.78	28.92
Total - Dept 000		258,454.00	53,581.21	110.07	204,872.79	20.73
Total Revenues		258,454.00	53,581.21	110.07	204,872.79	20.73
Expenditures						
Dept 101: TOWNSHIP BOARD TRUSTEES						
101-101-703.160	SALARIES - TRUSTEES	2,200.00	725.92	181.48	1,474.08	33.00
101-101-715.010	FICA (EMPLOYERS SHARE) - TRUSTEE	176.00	55.58	13.90	120.42	31.58
101-101-860.060	TRAVEL EXPENSE - TRUSTEES	100.00	0.00	0.00	100.00	0.00
Total - Dept 101		2,476.00	781.50	195.38	1,694.50	31.56
Dept 102: ADMIN. ASSISTANT						
101-102-703.000	SALARY - ADMIN ASSISTANT	3,900.00	1,281.82	332.86	2,618.18	32.87
101-102-715.010	FICA (EMPLOYERS SHARE)- ADMIN AS	312.00	98.07	25.47	213.93	31.43
101-102-726.000	SUPPLIES - ADMIN ASSISTANT	225.00	10.90	0.00	214.10	4.84
101-102-860.000	TRAVEL EXPENSE - ADMIN ASSISTANT	800.00	312.95	110.40	487.05	39.12
Total - Dept 102		5,237.00	1,703.74	468.73	3,533.26	32.53
Dept 171: TOWNSHIP SUPERVISOR						
101-171-703.010	SALARY - SUPERVISOR	13,717.00	4,572.28	1,143.07	9,144.72	33.33
101-171-703.150	PER DIEM - SUPERVISOR	182.00	0.00	0.00	182.00	0.00
101-171-715.010	FICA (EMPLOYERS SHARE) - SUPERVI	1,097.36	349.78	87.44	747.58	31.87
101-171-726.020	SUPPLIES - SUPERVISOR	100.00	0.00	0.00	100.00	0.00

THRU END OF JULY - 33.33% OF FISCAL YEAR IS COMPLETE

ACCOUNT	DESCRIPTION	2015-16 AMENDED BUDGET	YEAR-TO-DATE THRU 07/31/15	ACTIVITY FOR MONTH ENDED 07/31/2015	AVAILABLE BALANCE	% OF BUDGET USED
Fund 101 - GENERAL FUND						
Expenditures						
Dept 171: TOWNSHIP SUPERVISOR						
101-171-860.010	TRAVEL EXPENSE - SUPERVISOR	600.00	0.00	0.00	600.00	0.00
Total - Dept 171		15,696.36	4,922.06	1,230.51	10,774.30	31.36
Dept 191: ELECTION BOARD						
101-191-703.100	ELECTION BOARD	1,500.00	648.00	0.00	852.00	43.20
101-191-726.010	SUPPLIES - ELECTION	350.00	280.00	0.00	70.00	80.00
Total - Dept 191		1,850.00	928.00	0.00	922.00	50.16
Dept 209: ASSESSING DEPARTMENT						
101-209-703.020	SALARY - ASSESSOR	14,129.00	4,709.44	1,177.36	9,419.56	33.33
101-209-715.010	FICA (EMPLOYERS SHARE) - ASSESSO	1,130.32	360.27	90.07	770.05	31.87
101-209-726.030	SUPPLIES - ASSESSOR	1,700.00	12.00	0.00	1,688.00	0.71
101-209-801.020	MANATRON	4,500.00	0.00	0.00	4,500.00	0.00
101-209-860.020	TRAVEL EXPENSE - ASSESSOR	600.00	0.00	0.00	600.00	0.00
101-209-865.020	TRAINING - ASSESSOR	1,000.00	15.00	0.00	985.00	1.50
101-209-865.030	RECERT/LICENSE - ASSESSOR	95.00	0.00	0.00	95.00	0.00
Total - Dept 209		23,154.32	5,096.71	1,267.43	18,057.61	22.01
Dept 210: LEGAL & INSURANCE						
101-210-801.090	LEGAL	4,000.00	55.00	0.00	3,945.00	1.38
101-210-801.100	INSURANCE (GENERAL & BONDS)	5,365.00	5,551.92	0.00	(186.92)	103.48
Total - Dept 210		9,365.00	5,606.92	0.00	3,758.08	59.87
Dept 215: TOWNSHIP CLERK						
101-215-703.030	SALARY - CLERK	11,196.00	3,731.84	932.96	7,464.16	33.33
101-215-703.040	PER DIEM - CLERK	182.00	0.00	0.00	182.00	0.00
101-215-703.050	SALARY - DEPUTY CLERK	2,816.00	938.80	234.70	1,877.20	33.34
101-215-715.010	FICA (EMPLOYERS SHARE) - CLERK	1,120.96	357.29	89.32	763.67	31.87
101-215-726.040	SUPPLIES - CLERK	500.00	222.64	0.00	277.36	44.53
101-215-860.030	TRAVEL EXPENSE - CLERK	400.00	0.00	0.00	400.00	0.00
101-215-865.040	TRAINING - CLERK	600.00	99.00	0.00	501.00	16.50
101-215-900.000	PUBLISHING AND PRINTING	500.00	67.20	0.00	432.80	13.44
Total - Dept 215		17,314.96	5,416.77	1,256.98	11,898.19	31.28
Dept 223: PROFESSIONAL SERVICES						
101-223-801.030	AUDIT	2,960.00	438.35	257.15	2,521.65	14.81

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Fund 101 - GENERAL FUND						
Expenditures						
Dept 223: PROFESSIONAL SERVICES						
Total - Dept 223		2,960.00	438.35	257.15	2,521.65	14.81
Dept 247: BOARD OF REVIEW						
101-247-703.110	SALARY - BOARD OF REVIEW	1,365.00	0.00	0.00	1,365.00	0.00
101-247-715.010	FICA (EMPLOYERS SHARE) BOARD OF	109.20	0.00	0.00	109.20	0.00
101-247-956.030	MISC EXPENSE - BOARD OF REVIEW	200.00	0.00	0.00	200.00	0.00
Total - Dept 247		1,674.20	0.00	0.00	1,674.20	0.00
Dept 253: TOWNSHIP TREASURER						
101-253-703.060	SALARY - TREASURER	9,435.00	3,144.88	786.22	6,290.12	33.33
101-253-703.070	PER DIEM - TREASURER	364.00	0.00	0.00	364.00	0.00
101-253-703.080	SALARY - DEPUTY TREASURER	2,816.00	938.80	234.70	1,877.20	33.34
101-253-715.010	FICA (EMPLOYERS SHARE) - TREASUR	980.08	312.40	78.10	667.68	31.87
101-253-726.050	SUPPLIES - TREASURER	1,000.00	377.82	52.71	622.18	37.78
101-253-727.000	POSTAGE	1,000.00	19.44	6.00	980.56	1.94
101-253-860.040	TRAVEL EXPENSE - TREASURER	400.00	0.00	0.00	400.00	0.00
101-253-865.050	TRAINING - TREASURER	350.00	0.00	0.00	350.00	0.00
Total - Dept 253		16,345.08	4,793.34	1,157.73	11,551.74	29.33
Dept 258: COMPUTER						
101-258-727.000	TWP HALL - COMPUTER	500.00	0.00	0.00	500.00	0.00
101-258-801.080	SERVICE AGREEMENT	1,000.00	0.00	0.00	1,000.00	0.00
Total - Dept 258		1,500.00	0.00	0.00	1,500.00	0.00
Dept 265: TOWNSHIP HALL						
101-265-703.090	SALARIES - HALL	11,700.00	3,898.60	974.65	7,801.40	33.32
101-265-715.010	FICA (EMPLOYERS SHARE) - HALL	936.00	298.21	74.56	637.79	31.86
101-265-726.060	SUPPLIES - HALL	500.00	3.26	0.00	496.74	0.65
101-265-775.000	REPAIR & MAINTENANCE	8,000.00	1,721.23	27.95	6,278.77	21.52
101-265-850.000	PHONES - HALL	1,000.00	290.89	94.38	709.11	29.09
101-265-920.000	ELECTRICITY - HALL	2,000.00	0.00	0.00	2,000.00	0.00
101-265-922.010	FUEL OIL - HALL	8,500.00	0.00	0.00	8,500.00	0.00
101-265-932.000	SNOW REMOVAL - HALL	2,000.00	92.34	0.00	1,907.66	4.62
101-265-956.040	MISC EXPENSE - HALL	500.00	0.00	0.00	500.00	0.00
Total - Dept 265		35,136.00	6,304.53	1,171.54	28,831.47	17.94

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Fund 101 - GENERAL FUND						
Expenditures						
Dept 289: DUES						
101-289-801.050	TOWNSHIP ASSOCIATION DUES	950.00	903.06	0.00	46.94	95.06
Total - Dept 289		950.00	903.06	0.00	46.94	95.06
Dept 336: FIRE & HYDRANT RENTAL						
101-336-801.070	VILLAGE FIRE CONTRACT	80,300.00	3,766.72	1,883.36	76,533.28	4.69
101-336-802.000	911 SIGNS	250.00	0.00	0.00	250.00	0.00
101-336-940.000	HYDRANT RENTAL	42,600.00	14,200.00	3,550.00	28,400.00	33.33
Total - Dept 336		123,150.00	17,966.72	5,433.36	105,183.28	14.59
Dept 446: HIGHWAY CONSTRUCTION & MAINT.						
101-446-801.000	CONSTRUCTION	0.00	2,089.15	2,089.15	(2,089.15)	100.00
101-446-801.010	DUST CONTROL	2,350.00	0.00	0.00	2,350.00	0.00
Total - Dept 446		2,350.00	2,089.15	2,089.15	260.85	88.90
Dept 448: STREET LIGHTS						
101-448-801.040	STREET LIGHTS	7,150.00	1,761.33	0.00	5,388.67	24.63
Total - Dept 448		7,150.00	1,761.33	0.00	5,388.67	24.63
Dept 890: CONTINGENCY						
101-890-715.000	CONTINGENCY	10,000.00	0.00	0.00	10,000.00	0.00
Total - Dept 890		10,000.00	0.00	0.00	10,000.00	0.00
Total Expenditures		276,308.92	58,712.18	14,527.96	217,596.74	21.25
NET OF REVENUES AND EXPENDITURES		(17,854.92)	(5,130.97)	(14,417.89)	(12,723.95)	

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ACCOUNT	DESCRIPTION	2015-16 AMENDED BUDGET	YEAR-TO-DATE THRU 07/31/15	ACTIVITY FOR MONTH ENDED 07/31/2015	AVAILABLE BALANCE	% OF BUDGET USED
Fund 590 - SEWER FUND						
Revenues						
Dept 000: GENERAL						
590-000-601.030	CHARGES FOR SERVICE - SEWER	117,300.00	32,584.19	4,412.03	84,715.81	27.78
590-000-601.040	HOOK UP AND MISC CHARGES - SEWER	50.00	35.48	26.74	14.52	70.96
590-000-664.010	INTEREST AND DIVIDENDS - SEWER	75.00	15.29	0.00	59.71	20.39
Total - Dept 000		117,425.00	32,634.96	4,438.77	84,790.04	27.79
Total Revenues		117,425.00	32,634.96	4,438.77	84,790.04	27.79
Expenditures						
Dept 536: SEWER/WATER SYSTEM						
590-536-703.120	MAINTENANCE SALARY - SEWER	11,600.00	3,865.52	966.38	7,734.48	33.32
590-536-703.127	ADMIN ASSISTANT WAGES - SEWER	7,700.00	2,563.64	665.71	5,136.36	33.29
590-536-703.128	LABOR OTHER - SEWER	1,350.00	532.82	130.06	817.18	39.47
590-536-715.010	FICA (EMPLOYERS SHARE) - SEWER	1,693.30	532.59	134.79	1,160.71	31.45
590-536-726.070	SUPPLIES - MAINTENANCE - SEWER	400.00	0.00	0.00	400.00	0.00
590-536-726.100	OFFICE SUPPLIES - SEWER	1,000.00	997.20	8.65	2.80	99.72
590-536-727.015	POSTAGE - SEWER	670.00	166.00	0.00	504.00	24.78
590-536-740.000	FUEL - SEWER	1,000.00	316.83	82.00	683.17	31.68
590-536-740.010	EQUIPMENT MAINTENANCE - SEWER	100.00	96.04	12.85	3.96	96.04
590-536-775.010	REPAIRS AND MAINTENANCE - SEWER	1,500.00	181.47	12.33	1,318.53	12.10
590-536-801.030	AUDIT - SEWER	3,230.00	475.50	264.10	2,754.50	14.72
590-536-801.090	LEGAL - SEWER	3,000.00	471.00	0.00	2,529.00	15.70
590-536-865.000	INSURANCE - SEWER	5,425.00	4,626.60	0.00	798.40	85.28
590-536-920.010	ELECTRIC - SEWER	7,300.00	1,916.43	0.00	5,383.57	26.25
590-536-925.000	TREATMENT COST	68,633.00	0.00	0.00	68,633.00	0.00
590-536-956.010	MISC. EXPENSE - SEWER	100.00	0.00	0.00	100.00	0.00
590-536-970.000	SET ASIDE FOR TWP TRUCK - SEWER	8,000.00	0.00	0.00	8,000.00	0.00
590-536-990.000	BOND PAYMENT - SEWER	7,300.00	0.00	0.00	7,300.00	0.00
Total - Dept 536		130,001.30	16,741.64	2,276.87	113,259.66	12.88
Total Expenditures		130,001.30	16,741.64	2,276.87	113,259.66	12.88
NET OF REVENUES AND EXPENDITURES		(12,576.30)	15,893.32	2,161.90	(28,469.62)	

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ACCOUNT	DESCRIPTION	2015-16 AMENDED BUDGET	YEAR-TO-DATE THRU 07/31/15	ACTIVITY FOR MONTH ENDED 07/31/2015	AVAILABLE BALANCE	% OF BUDGET USED
Fund 591 - WATER FUND						
Revenues						
Dept 000: GENERAL						
591-000-601.050	CHARGES FOR SERVICE - WATER	84,100.00	22,895.28	3,089.80	61,204.72	27.22
591-000-601.060	HOOK-UPS AND MISC CHARGES - WATE	250.00	176.49	26.75	73.51	70.60
591-000-664.020	INTEREST AND DIVIDENDS - WATER	100.00	6.73	0.00	93.27	6.73
591-000-665.010	HYDRANT RENT	47,100.00	11,891.87	124.69	35,208.13	25.25
Total - Dept 000		131,550.00	34,970.37	3,241.24	96,579.63	26.58
Total Revenues		131,550.00	34,970.37	3,241.24	96,579.63	26.58
Expenditures						
Dept 536: SEWER/WATER SYSTEM						
591-536-703.127	ADMIN ASSISTANT WAGES - WATER	7,850.00	2,563.64	665.71	5,286.36	32.66
591-536-703.128	LABOR OTHER - WATER	1,460.00	532.96	130.20	927.04	36.50
591-536-703.130	MAINTENANCE SALARY - WATER	34,789.81	12,056.63	2,899.15	22,733.18	34.66
591-536-703.140	BOOKEEPING - WATER	2,415.24	805.08	201.27	1,610.16	33.33
591-536-715.010	FICA (EMPLOYERS SHARE) - WATER	3,814.23	1,297.30	317.19	2,516.93	34.01
591-536-716.010	DEFERRED COMP - WATER	3,000.00	1,000.00	250.00	2,000.00	33.33
591-536-726.080	SUPPLIES - MAINTENANCE - WATER	500.00	144.00	0.00	356.00	28.80
591-536-726.110	OFFICE SUPPLIES - WATER	500.00	997.23	8.66	(497.23)	199.45
591-536-726.140	COMPUTERS & SOFTWARE - WATER	500.00	0.00	0.00	500.00	0.00
591-536-727.010	POSTAGE - WATER	670.00	166.00	0.00	504.00	24.78
591-536-727.020	MAINTENANCE SUPPLIES - WATER	100.00	0.00	0.00	100.00	0.00
591-536-740.010	FUEL - WATER	2,300.00	400.67	82.00	1,899.33	17.42
591-536-740.020	EQUIPMENT MAINTANENCE - WATER	1,000.00	31.06	12.87	968.94	3.11
591-536-775.020	REPAIRS AND MAINTENANCE - WATER	5,000.00	334.74	108.17	4,665.26	6.69
591-536-801.030	AUDIT - WATER	2,125.00	385.15	173.75	1,739.85	18.12
591-536-801.090	LEGAL - WATER	2,500.00	376.01	0.00	2,123.99	15.04
591-536-850.010	PHONE - WATER	3,840.00	1,143.44	360.38	2,696.56	29.78
591-536-860.050	TRAVEL EXPENSE - WATER	400.00	0.00	0.00	400.00	0.00
591-536-865.010	INSURANCE - WATER	6,400.00	5,463.48	0.00	936.52	85.37
591-536-865.060	EDUCATION - WATER	500.00	0.00	0.00	500.00	0.00
591-536-920.020	ELECTRIC - WATER	8,020.00	2,000.55	0.00	6,019.45	24.94
591-536-922.000	HEATING - WATER	875.00	278.50	0.00	596.50	31.83
591-536-940.010	WATER SAMPLES AND TESTING	3,000.00	150.00	0.00	2,850.00	5.00
591-536-956.020	MISC. EXPENSE - WATER	500.00	405.00	405.00	95.00	81.00
591-536-970.000	SET ASIDE FOR TWP TRUCK - WATER	8,000.00	0.00	0.00	8,000.00	0.00
591-536-990.020	BOND PAYMENT - WATER	16,000.00	0.00	0.00	16,000.00	0.00
591-536-990.030	INTEREST ON BOND - WATER	26,595.00	0.00	0.00	26,595.00	0.00
Total - Dept 536		142,654.28	30,531.44	5,614.35	112,122.84	21.40
Total Expenditures		142,654.28	30,531.44	5,614.35	112,122.84	21.40
NET OF REVENUES AND EXPENDITURES		(11,104.28)	4,438.93	(2,373.11)	(15,543.21)	

THRU END OF JULY - 33.33% OF FISCAL YEAR IS COMPLETE

ACCOUNT	DESCRIPTION	2015-16 AMENDED BUDGET	YEAR-TO-DATE THRU 07/31/15	ACTIVITY FOR MONTH ENDED 07/31/2015	AVAILABLE BALANCE	% OF BUDGET USED

	TOTAL REVENUES - ALL FUNDS	507,429.00	121,186.54	7,790.08	386,242.46	23.88
	TOTAL EXPENDITURES - ALL FUNDS	548,964.50	105,985.26	22,419.18	442,979.24	19.31
	NET OF REVENUES AND EXPENDITURES	<u>(41,535.50)</u>	<u>15,201.28</u>	<u>(14,629.10)</u>	<u>(56,736.78)</u>	