



MEMORANDUM

City of Fort Smith
Internal Audit

TO: Board of Directors

FROM: Tracey Shockley

DATE: June 2019

SUBJECT: City Employee Premium Pay

Background:

The City of Fort Smith provides a range of services to its residents and visitors, such as road repair and maintenance, sewer and water, sanitation, and parks maintenance. Salaries and wages make up a large portion of all costs needed for City employees to provide those services. Managing employee compensation is essential to ensure taxpayer dollars are appropriately spent. The City must pay non-exempt employees premium rate for the extra hours they work because the Federal Fair Labor Standards Act (FLSA) and applicable state laws which generally require employers to pay eligible employees at least one and one half times their regular rate of pay for hours worked in excess of 40 in a week (overtime). In addition to overtime, the City throughout the years has adopted other types of premium pay for employees.

The City of Fort Smith pays a biweekly salary/wage for all uniformed and non-uniformed employees' and some categories of employees receive or can receive premium pay. Premium pay is payment received for Overtime (OT), Out of Range Pay (OOR), Overtime out of Range Pay (OTOOR), Education Incentive and Bonus Certificates (Uniformed only), Stand-by, etc....

The City utilized ADP (Automatic Data Processing), a time keeping system, that tracked employee hours worked, vacation days, sick days, OT, OOR, etc.... until December 2018 when Executime was implemented with the ERP system which the City implemented in early 2018. Under the ADP system, the hours worked file was uploaded to ArcBest Technologies (ABT) (a subsidiary of ArcBest Corporation). ABT had developed software to capture the uploaded information and execute the payroll function for all City employees. The framework was built to capture the different pay codes and group them into the appropriate different categories. However, there were limitations on how pay codes were identified on the employee paystub.

There is a broad range of management practices across the departments that could be described as "legacy" issues that have been perpetuated over the years resulting in significant variations in management practices with respect to premium pay/compensation. Even within the same collective agreement, there are different interpretations and practices with respect to the scheduling of work and standard hours. In some areas, managers have made "arrangements with their staff" which are viewed by other staff as inequities.

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As a result of information obtained during the walkthrough process and testing procedures in some departments, the scope of the audit was expanded to include all types of premium pay/compensation. The expanded scope was specifically designed to identify areas of potential savings for the City.

Audit Objectives

The objective of the audit were to assess premium pay costs across all departments and identify the categories of premium pay. In addition, the audit sought to identify any potential opportunities to save money without having a significant effect on operations.

Scope of Work:

The scope of our audit initially covered fiscal years 2015, 2016, 2017 and the first half of 2018.

- Evaluate Segregation of Duties.
- Evaluate Policies and Procedures.
- Determine authorization levels and controls for approval of premium pay

The information and documentation gathering and analysis techniques used to meet our audit objectives included, but were not limited to:

- Interviews and Correspondence with City personnel including Human Resources, Payroll and timekeepers
- Overtime and other premium pay records

Our audit was conducted in accordance with generally accepted government auditing standards. These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our audit findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Conclusion

Managing employee compensation is the responsibility of City management and is essential to ensure taxpayer dollars are appropriately spent. Therefore, it is the responsibility of the managers to carefully monitor and control costs through diligent analysis, governance, and actions by management. While premium pay can be an effective tool to manage temporary fluctuations in workload, it can lead to excessive costs if not effectively managed.

The following were specific areas identified during the audit with control weaknesses and deficiencies:

- The Police Department employees who worked voluntarily in a dispatch position received overtime (if applicable) under their regular position pay (i.e. Police Officer pay, accounting tech pay, etc...), not at dispatcher pay, which they should be paid. Position pay in almost all cases is at a higher rate than dispatcher pay.
- Police Officers are receiving LOPFI credit hours for working as a dispatcher and for any other work they do. Dispatcher positions are non-uniform positions; therefore, Police Officers should not be receiving LOPFI credit time (which affects their LOPFI retirement benefit in most cases) for working as a dispatcher. Additionally, the City and employee should not be contributing to the LOPFI liability when a uniform officer is working a non-uniform position.

- All premium pay categories should be identified in the Pay Ordinances (i.e. SWAT, Communication Training, District Water Meeting meals, Supplemental Fire pay, etc...). Not all categories are currently identified.
- The Education Pay for Police Officers currently allows for the officer to receive education pay and a monthly bonus pay for the attainment of the State of Arkansas Law Enforcement Standards and Training Certificates (SALEST). The General and Intermediate Certificates under SALEST have the same requirements as the Education pay, thus resulting in the officer being paid twice for the same type of certifications.
- There are no formal Standard Operating Procedures (SOPs) for payroll processing at the HR, Finance, and Department levels. (The Payroll and HR Department will be establishing these procedures based upon the new Executime system that was recently implemented).
- Before the new ERP system was implemented for payroll, practice allowed timekeepers to edit and approve timecards. While this should be eliminated in the ERP system because approvals will be required, this was a significant control weakness in the prior system.
- Supervisors were not always approving time in ADP or through emails. It was noted during the walkthrough process that a number of the Supervisors only provided verbal approvals. This should now be corrected with the new ERP system, but the prior system created a significant control weakness.
- There appears to be no formal process for Department Heads and Supervisors to follow for pre-approving overtime as required in the employee Handbook. The Handbook states “All work hours involving possible overtime pay must be approved by the employee’s department director prior to the hours being worked”. Some departments only provided verbal approval and documentation was not completed for support of the overtime. The City Administrator did implement a requirement during 2018 that all departments must provide a monthly report to him justifying overtime.
- The HR Recruiter had the same level of approval as the HR Director and served as the Proxy for the HR Director when out of the office. The Recruiter has family members, including a spouse, that works for the City. It was noted that the Recruiter was the final approval for two PSC changes for her spouse. The Recruiter should not have been a part of the process and the final approval should have been the City Administrator or Deputy City Administrator.
- Currently there are no formal policies regarding the amount of pay for Battalion Chief who are covering other Battalion Chief vacancies during their scheduled off time.
- Fire Department certificate files were difficult to reconcile because all certificates were lumped into one file and file naming was not consistent. The new ERP system has the capability to attach all certificates, degrees, etc...
- Police Department Request for Overtime Compensation forms and the ADP summary reports could not always be reconciled to the recorded hours. The forms should be updated to include an area in which Supervisors/Timekeepers could indicate actual hours of overtime that were paid and which hours were provided as comp time.
- Payroll department personnel received and email notification from Timekeepers regarding Out of Range pay and Out of Range Overtime pay, and the Supervisor should have been copied on the email. However, this procedure was not always followed and the forms were not always completed. Additionally, the forms were not provided to the HR Department for final approval. The forms should have been provided to HR for approval and then HR forwarded to the Payroll Department for processing. The ERP system now has a process where a Personal Action Form (PAF) must be completed by the supervisor, submitted to HR for approval, and then the City Administrator will be required to give final approval before Out of Range is paid. If final approval is given, then Out of Range pay is added in the system under that employee, thus allowing the Supervisor to select it.

- Chlorine Response Team is no longer utilized within the City and therefore should be noted in the Ordinance 81-17 to help eliminate any employees receiving the monthly pay and associated pay type should be removed from the ERP system.
- ADP did not have a fixed amount for paying Out of Range Pay; therefore, any dollar amount could have been added to pay the employee. For example, ADP allowed the pay grade to be selected, however a dollar amount had to be entered in order to pay the employee Out of Range pay. This has been corrected in the new ERP system. The ERP system only allows (once it has been given final approval from the City Administrator) the pay grade to be selected and the dollar amount is automatically inserted.
- The Out of Range pay in the new ERP system did not have an end date entered once approved by Human Resources and the City Administrator. Therefore, the Out of Range pay could have been applied at any time outside of the original approval. IA addressed this deficiency with HR, and HR implemented a 30-day end date to each OOR approved request.

Pay Codes, Incentive Pay, Education and Bonus Pay

Pay Code Type	Reason for Pay	Audit Finding/Comment
Overtime Pay (City Handbook – Section IV.B Hours of Work)	Employees are paid one and a half of hourly wage for any hours over 40 per week, except if the employee takes vacation or sick hours during the same week. However, 29 Code of Federal Regulation (CFR) – Section 553.120 Section 7(k) states Police Officers must work 43 hours per week, and Firefighters must have 106 hours in a pay period before receiving OT hours.	The 29 CFR should be followed for Police Officer overtime of 43 hours per week. The Firefighters follow the 29 CFR. City Ordinance 91-12 Section 5.C identifies 40 hours but references that the Officers shall be subject to follow the CFR. This is a contradiction. The City Administrator requires all Department Heads to submit a monthly report for his review and explanations for the OT.
Out of Range Pay	A temporary assignment in which the employee is assigned to a position in a higher classification. The employee’s rate of pay will be adjusted by five percent or to the minimum of the higher pay grade, whichever is greater but no higher than the maximum rate of pay for the position. For nonexempt employees to be eligible for temporary pay the period in the temporary assignment must be a minimum of one hour. For exempt employees to be eligible for temporary assignment pay, the period of time of the temporary assignment must be more than five consecutive work days.	When the City Administrator was advised of this issue, he made immediate changes regarding OOR pay. Department Heads were instructed to work from the top down to minimize OOR pay Beginning in January 2019, OOR was not permitted in order to implement changes within the new ERP system without completing an approval form which must be approved by the Department Head, submitted to the HR Director, then to the City Administrator for final approval. Currently, HR is reviewing sections of the Handbook and OOR is included in the review. Additionally, some Department Heads have already made changes to OT and OOR pay in order to minimize those types of pays.

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Special OT (CFR - Section 553.120 – Section 7(K))	Firefighters who work over 106 hours per pay period will receive time and a half for hours over 106 according to Federal Law. Firefighter schedules are 24 hours on duty and 48 hours off duty.	The Fire Department follows 29 CFR – Section 553.120 Section 7(k) guidelines.
Evening and Night OT Pay (City Handbook – Section XIV.6 Compensation and Classification, City Ordinance 81-17)	Shift differential is included in the 1.5 times pay for OT. Ordinance (81-17) Shift Differential: 10 cents for evening (2pm-9:59pm) and 15 cents for night (10pm-5:59am).	No comment(s).
Evening and Night Shift Pay (City Ordinance 81-17)	Shift differential is paid to a nonexempt employee assigned to work a second or third shift and added to regular hourly wage as established by the City’s Annual Salary Ordinance. Ordinance (81-17) Shift Differential: 10 cents for evening (2pm-9:59pm) and 15 cents for night (10pm-5:59am).	No comment(s).
Weather Evening and Night OT Pay (City Handbook – Section IV.E)	Employees ordered to report for duty, or those that voluntarily reported for duty and were allowed to work will have ½ time pay added to the hours worked during inclement weather period	During the walkthrough, it was noted that at least one employee received weather pay even though the employee was not required to report to work. In that case, the employee’s spouse was required to report. This practice has been prohibited for future periods.
Sick Final (City Handbook – Section X:Sick Leave)	Each regular employee will accrue 1 day of sick for each continuous month of employment and is eligible to accrue sick time from date of hire. Unused sick may be accumulated from month to month not to exceed 120 days (960 hours). If hired prior to 2/4/92, sick time accumulated over 45 days (360 hours) will be paid upon termination of employment. If hired on or after 2/4/92, sick time accumulated over 90 days (720 hours) will be paid at regular rate of pay that is in effect on date of termination.	No comment(s).
Longevity Pay (City Handbook – Section XIV.8 Compensation and Classification)	Employees who have been employed continuous years. Five years = \$10 per month; Ten years = \$15 per month; Fifteen years = \$20 per month; Twenty years = \$25 per month; Twenty-Five years = \$30 per month	No comment(s)
Misc. Pay	Back pay, extra pay for water district meeting meals, and any type of pay that does not have a pay code.	Water District Meeting meals should be reviewed. It was noted during the walkthrough that this meeting is not a

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		requirement for the employees' employment. It was stated that the City paid the employee \$25 to cover the cost of their meal so that they would attend these meetings. It was changed to where the Deputy Director charged the meals to the P-card. If the City chooses to continue paying for their meals, then the City should consider a buffet style in the meeting room, or from ordering the buffet. Currently the employee's order anything up to \$25 at a specific restaurant.
Education Incentive (City Ordinance 81-17, applicable in 2018)	Firefighters and Police Officers hired prior to 12/31/04 who entered into an educational program follow schedule one, and if hired after 12/31/04 follow schedule two.	The Certificate Pay should be revisited because currently the way it is structured allows a Police Officer to utilize the qualification for Education Pay (a Masters, Bachelors or Associate Degree) to receive General Certificate or Intermediate Certificate pay because of their degree without any further education requirement. The result in those cases is that an Officer is paid two incentives for the same achievement.
Bonus Certificates (City Ordinance 81-17, applicable in 2018)	Firefighters and Police Officers hired prior to 12/31/04 who entered into an educational program follow schedule one, and if hired after 12/31/04 follow schedule two.	See information above under Education Incentive.
SWAT	Officers who volunteer for SWAT receive regular, advanced tactical training and practice learned techniques regularly.	IA was not able to obtain an ordinance, emails, etc.... that identifies the amount the Officer receives which is \$250 quarterly. The policy only identifies that SWAT is a volunteer position and that training is provided regularly.
Laundry Allowance (City Handbook)	If the employee is required to wear a uniform, protective clothing, or any type of protective device as a condition of employment, the uniform, protective clothing or protective device will be furnished to the employee by the City. Unless otherwise determined by the department director, the cost of maintaining the uniform or protective clothing in proper working condition will be paid by the City. (Tailoring, dry cleaning, laundering, etc...)	IA made recommendations during the Disbursement Audit, that departments should count and document the number of clothing items that are being laundered. This would allow the invoice to be reconciled and ensure the cleaners does not overcharge the City. IA is making this recommendation again.
Lump Sum (City Ordinance Section 1C)	Non-uniformed employees at or above the max salary grade will not receive a salary increase if employee is meeting expectations. However, if the employee consistently exceeds or at times exceeds job	No comment(s)

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	requirements, and with the City Administrators approval, the employee can receive a lump sum payment. The lump sum payment is a one-time payment and will not become part of the employee's permanent salary. Lump sum payments must follow same percentages found in section 1B(1) & B(2) of City Ordinance.	
IT Liaison (City Ordinance, 2013 – 2017)	Employee designated as an IT User Liaison were eligible for incentive pay of \$100 per month. The employee must have attended IT User Liaison Training and passed the certification test to verify competency. Must have spent 5%-10% of their workweek supporting IT Users and IT function of the City. This ended in year 2017.	This is no longer in practice.
Chlorine Response Pay (City Ordinance – 81-17 Section 1.H)	Employee was required to complete 40 hours of specialized training to participate on Chlorine Emergency Response Team (CERT) and complete a minimum of 8 hours of continuing education each year to remain on the CERT. The employee received \$100 monthly.	Currently the City does not utilize this program and no employee receives pay under this program. This should be removed from the ordinance.
Car Allowance (City Handbook – Section III.O.4)	All department heads as designated by the City Administrator will receive an automobile allowance OR a City Vehicle.	Currently the (former) Police Chief and the Fire Chief receives a car allowance and drives a City vehicle. The Fire Chief parks his personal vehicle at Fire Station 10 and drives the City vehicle while on duty. At the end of his shift, he drives his personal vehicle home. When approved by the City Administrator, the (former) Police Chief was allowed to take the City vehicle home on certain days of the week while receiving a car allowance for those same days.
Supplemental Fire (email)	Salaried Fire Battalion Chiefs lump sum amount that they work OT, \$790 for a 24-hour period. Any Battalion Chief vacancies are filled with a Battalion Chief by providing OT pay at a Captain rate of pay. This allows the right person to be in the right position at any time and not having to pay OT for Captains and below for coverage.	IA was only able to obtain an email that stated this policy (or practice). Supplemental Fire should be listed in the pay ordinance.
Communication Training (FSPD Policies and Procedures,	After completing the necessary training, CTOs will receive a quarterly training incentive only when training a dispatch trainee. CTOs will not receive the incentive	IA was only able to locate a 2014 email between the previous Police Chief and Staff Officers discussing the incentive. The email had the prior City

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Communications Training Program IV.C)	pay if not actively training. [COM.5.2.11.b]. No amount is listed in the policy.	Administrator and prior Finance Director copied on the email, however there is no documentation that could be provided that they approved or obtained approval for the incentive. No amounts are listed in the policy.
Clothing Allowance	Police officers whose assignments requires the wearing of civilian attire shall receive a quarterly clothing allowance for \$300.	Clothing Allowance is only noted in the FSPD policies.
Training Allowance	Police Officers and Dispatchers are paid quarterly for training employees.	IA was not able to obtain any documents that pertained to approval or notifications of City management for the Training Allowance
Language Interpreter (Ordinance 81-71, Section 1.F)	Required to pass a certification test verifying their ability to speak, listen, or sign at the designated competency level required by their department. City will pay for first 2 certification tests. The employee will receive \$83.34 per month.	No comment(s)
Sales Commission (Ordinance 41-16)	If designated by their position description as salesperson, will be paid commission of 5% on all sales in excess of their gross (excluding contract labor fees) for the same quarter of the previous year subject to: gross sales amount for previous year will be determined by department director of salesperson eligible to receive commission. Generally this is related to the Convention Center.	Sales Commission pay is related to the Convention Center.

City’s policy governing overtime is under revision – The City’s Handbook regarding premium pay (i.e. Overtime, On Call, Standby, etc...) is intended to provide guidance to departments to ensure the City’s compliance with FLSA and applicable state laws, however is not detailed enough to provide specific guidance in every case. Sections of the handbook are under review for possible revisions, providing Board approval. Moreover, specific policies should be implemented to provide more detailed requirements for all premium pay/compensation areas.

The City should consider implementation of a system requirement for entry of Reason Code for both overtime compensation and compensatory time to enhance monitoring and control activities over overtime.

The handbook states that “an employee who is required to report for jury duty during normal working hours or who has been subpoenaed as a witness for court duty will be compensated for the amount he or she would have earned at his or her regular rate of pay for the time lost. An employee must obtain appropriate proof from the Court Clerk or other applicable source stating the date the employee was in court as a juror or witness”. It was noted during the process walkthrough with HR that an employee who has a part time job were submitting subpoena’s related to that part time job to the City in order to be paid for missing their time during City hours. According to the HR Department, this appears not to be a frequent and ongoing issue, but needs to have further clarification.

A table of the costs of all types of premium pay for 2015 through 2017 and including part of 2018 is included as an attachment below.

	A	B	C	D	E	F	G	H	I	J
1	Information obtained from Payroll Reports for years 2015 through 2018 (through 7/18/2018)									
2	Pay Type	Pay Code	2012	2013	2014	2015	2016	2017	2018 (through 7/18/2018)	Total
3	Out of Range		N/A	N/A	N/A	\$71,501.07	\$64,060.60	\$81,448.68	\$44,627.51	\$261,637.86
4	Out of Range Overtime		N/A	N/A	N/A	\$6,687.29	\$8,174.22	\$14,304.09	\$8,387.45	\$37,553.05
5										
6										
7	Information obtained from Data Tronics/ArcBest System for Years 2012 through 2018 (through 7/20/2018)									
8	Pay Type	Pay Code	2012	2013	2014	2015	2016	2017	2018 (through 7/20/2018)	Total
9	Overtime	2	\$1,117,115.45	\$1,388,912.52	\$1,499,136.50	\$1,577,497.79	\$1,186,969.62	\$1,296,141.97	\$710,340.13	\$8,776,113.98
10	Double Time	3	N/A	\$11,341.63	\$15,611.09	\$2,283.45	N/A	\$237.03	N/A	\$29,473.20
11	Special OT	4	\$410,966.09	\$465,350.50	\$418,552.53	\$575,739.89	\$562,655.91	\$507,839.99	\$338,194.35	\$3,279,299.26
12	Imputed Income	5	\$234,370.30	\$253,035.71	\$257,438.55	\$263,677.58	\$261,829.17	\$258,320.25	\$263,612.51	\$1,792,284.07
13	Evening OT	7	\$109,761.58	\$128,049.69	\$115,480.37	\$141,838.51	\$122,689.09	\$123,342.44	\$73,230.82	\$814,392.50
14	Night OT	8	\$95,723.22	\$112,205.51	\$126,784.30	\$146,600.90	\$117,106.29	\$113,874.89	\$75,754.88	\$788,049.99
15	Evening Shift Pay	12	\$759,576.71	\$753,932.33	\$795,789.81	\$802,255.41	\$795,506.65	\$729,640.90	\$438,396.01	\$5,075,097.82
16	Night Shift Pay	13	\$598,824.24	\$572,805.92	\$580,279.86	\$641,696.88	\$600,463.28	\$583,803.55	\$359,834.74	\$3,937,708.47
17	Weather Evening OT	18	N/A	N/A	\$359.58	N/A	N/A	N/A	N/A	\$359.58
18	Weather Night OT	19	N/A	N/A	\$319.75	\$82.54	N/A	N/A	N/A	\$402.29
19	Sick - Final Pay	21	\$20,672.39	\$130,771.55	\$106,557.27	\$162,587.70	\$163,120.41	\$235,998.42	\$88,238.83	\$907,946.57
20	Sick Pay	22	\$1,139,251.22	\$1,070,733.94	\$1,104,534.62	\$1,132,267.97	\$1,217,971.99	\$1,187,064.70	\$704,266.98	\$7,556,091.42
21	Vacation	25	\$1,778,176.84	\$1,813,324.83	\$1,843,388.71	\$1,838,573.15	\$1,823,468.54	\$1,828,451.69	\$1,083,700.04	\$12,009,083.80
22	Comp. Pay	28	N/A	\$223.17	N/A	N/A	N/A	N/A	N/A	\$223.17
23	Longevity	31	\$134,239.19	\$134,329.31	\$133,625.24	\$132,450.22	\$129,114.78	\$124,851.38	\$69,599.35	\$858,209.47
24	Misc. Pay	32	\$78,376.63	\$77,490.14	\$8,144.90	\$81,819.66	\$23,407.51	\$24,388.98	\$13,408.53	\$307,036.35
25	Education Incentive	33	\$340,238.87	\$359,265.11	\$354,093.56	\$391,590.32	\$366,444.80	\$343,473.15	\$209,519.42	\$2,364,625.23
26	Bonus Certificate	34	\$213,202.42	\$197,267.31	\$185,814.24	\$189,947.38	\$176,225.32	\$166,542.50	\$98,067.54	\$1,227,066.71
27	Car Allowance	35	\$128,722.02	\$130,798.92	\$127,268.19	\$127,965.77	\$119,168.28	\$127,683.57	\$73,599.40	\$835,206.15
28	Clothing Allowance	37	\$67,500.00	\$69,550.00	\$67,075.00	\$66,775.00	\$62,200.00	\$50,825.00	\$26,600.00	\$410,525.00
29	Training Allowance	38	\$13,500.00	\$13,850.00	\$15,775.00	\$14,700.00	\$15,350.00	\$14,100.00	\$6,415.00	\$93,690.00
30	Language Interpreter Incent.	39	\$9,232.80	\$9,078.82	\$10,040.67	\$16,619.04	\$19,273.25	\$21,181.15	\$11,940.10	\$97,365.83
31	SWAT Incent.	40	\$21,585.34	\$21,484.00	\$21,005.00	\$21,460.00	\$22,690.00	\$22,155.00	\$10,420.00	\$140,799.34
32	Laundry Allowance	41	\$80,980.06	\$84,934.40	\$89,388.84	\$87,842.48	\$85,603.72	\$87,057.76	\$50,429.80	\$566,237.06
33	Lump Sum	42	\$13,663.77	\$75,716.68	N/A	\$80,489.81	\$8,583.12	N/A	N/A	\$178,453.38
34	IT Liaison	43	N/A	\$4,384.25	\$10,937.56	\$11,937.77	\$11,722.38	\$992.40	\$461.64	\$40,436.00
35	Chlorine Response Pay	44	N/A	\$6,230.25	\$17,167.80	\$13,429.65	N/A	N/A	N/A	\$36,827.70
36	Supplemental - Fire Pay	45	N/A	N/A	60,845.40	\$93,013.38	\$58,869.90	\$71,264.04	\$41,189.19	\$325,181.91
37	Comm Training	46	N/A	N/A	N/A	\$7,200.00	\$6,600.00	\$5,000.00	\$2,500.00	\$21,300.00
38	Total		\$7,365,679.14	\$7,885,066.49	\$7,965,414.34	\$8,622,342.25	\$7,957,034.01	\$7,924,230.76	\$4,749,719.26	\$52,469,486.25
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