

City of Henderson, Kentucky

Fund Financial Statements

March 31, 2015

**City of Henderson, Kentucky
Balance Sheet
General Fund
March 31, 2015**

ASSETS

Cash	\$ 4,924,355.05
Investments	7,333,505.66
Receivables	204,369.68
Due from other funds	3,064,709.92
Prepaid expenditures	440,002.19
Inventories	<u>29,349.75</u>
Total assets	<u><u>\$ 15,996,292.25</u></u>

LIABILITIES

Accounts payable	\$ 359,540.95
Due to other funds	1,854,649.44
Due to component units	<u>949,112.26</u>
Total liabilities	<u><u>3,163,302.65</u></u>

FUND BALANCE

Nonspendable	469,351.94
Committed	3,855,855.14
Assigned	4,431,400.00
Unassigned	<u>4,076,382.52</u>
Total fund balance	<u><u>12,832,989.60</u></u>
Total liabilities and fund balance	<u><u>\$ 15,996,292.25</u></u>

**City of Henderson, Kentucky
Income Statement
General Fund
For The Fiscal Year To Date Ended March 31, 2015**

REVENUES

Taxes:

Property	\$ 7,771,640.74
Payroll and net profits	3,710,171.39
Insurance	3,562,958.26
Franchise	571,583.70
Bank deposits	149,764.66
Intergovernmental	2,356,219.79
Distributions from component units	933,543.00
Service charges and fees	333,760.51
Rents, concessions, and other services	97,862.83
Licenses and permits	51,251.36
Fines, finance charges, and penalties	53,341.81
Investment income	159,188.30
Miscellaneous	55,711.23
Total revenues	<u>19,806,997.58</u>

EXPENDITURES

Salaries, wages, and benefits	12,351,280.07
Services	869,390.23
Repairs and maintenance	835,660.18
Fuel	183,190.84
Supplies	339,346.84
Insurance	349,311.59
Outside agencies	1,016,920.71
Capital outlays	316,942.86
Total expenditures	<u>16,262,043.32</u>

Excess of revenues over expenditures	<u>3,544,954.26</u>
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OTHER FINANCING SOURCES (USES)

Transfers in	1,061,678.10
Transfers out	<u>(2,600,000.00)</u>
Total other financing sources (uses)	<u>(1,538,321.90)</u>

Net income	2,006,632.36
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Fund balance, beginning of period	<u>10,826,357.24</u>
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Fund balance, end of period	<u><u>\$ 12,832,989.60</u></u>
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City of Henderson, Kentucky
Balance Sheet
Governmental Funds
March 31, 2015

	General Fund	Bond Fund	Construction Fund	Special Revenue Funds	Total Governmental Funds
ASSETS					
Cash	\$ 4,924,355.05	\$ -	\$ 7,745.50	\$ 62,041.54	\$ 4,994,142.09
Investments	7,333,505.66	-	-	-	7,333,505.66
Receivables	204,369.68	-	-	519.00	204,888.68
Due from other funds	3,064,709.92	-	-	103,028.46	3,167,738.38
Prepaid expenditures	440,002.19	-	-	-	440,002.19
Inventories	29,349.75	-	-	26,023.35	55,373.10
Restricted assets:					
Cash	-	130,351.82	6,297,148.16	93,580.77	6,521,080.75
Receivable from HWU:					
Due in one year	-	-	1,703,491.00	-	1,703,491.00
Due after one year	-	-	27,230,090.84	-	27,230,090.84
Total assets	<u>\$ 15,996,292.25</u>	<u>\$ 130,351.82</u>	<u>\$ 35,238,475.50</u>	<u>\$ 285,193.12</u>	<u>\$ 51,650,312.69</u>
LIABILITIES					
Accounts payable	\$ 359,540.95	\$ -	\$ 4,357.50	\$ 93,191.23	\$ 457,089.68
Due to other funds	1,854,649.44	-	2,981,459.92	-	4,836,109.36
Due to component units	949,112.26	-	-	-	949,112.26
Total liabilities	<u>3,163,302.65</u>	<u>-</u>	<u>2,985,817.42</u>	<u>93,191.23</u>	<u>6,242,311.30</u>
FUND BALANCES					
Nonspendable	469,351.94	-	-	26,023.35	495,375.29
Restricted	-	130,351.82	35,230,730.00	16,985.05	35,378,066.87
Committed	3,855,855.14	-	-	148,993.49	4,004,848.63
Assigned	4,431,400.00	-	-	-	4,431,400.00
Unassigned	<u>4,076,382.52</u>	<u>-</u>	<u>(2,978,071.92)</u>	<u>-</u>	<u>1,098,310.60</u>
Total fund balances	<u>12,832,989.60</u>	<u>130,351.82</u>	<u>32,252,658.08</u>	<u>192,001.89</u>	<u>45,408,001.39</u>
Total liabilities and fund balances	<u>\$ 15,996,292.25</u>	<u>\$ 130,351.82</u>	<u>\$ 35,238,475.50</u>	<u>\$ 285,193.12</u>	<u>\$ 51,650,312.69</u>

City of Henderson, Kentucky
 Balance Sheet
 Special Revenue Funds
 March 31, 2015

	Cemetery	PWI	HART	911	CDBG	HOME	Police Investigation	Totals
ASSETS								
Cash	\$ 6,809.78	\$ 53,544.26	\$ 788.85	\$ 898.65	\$ -	\$ -	\$ -	\$ 62,041.54
Receivables	-	499.00	20.00	-	-	-	-	519.00
Due from other funds	9,634.34	26,919.67	34,216.08	32,258.37	-	-	-	103,028.46
Inventories	-	-	26,023.35	-	-	-	-	26,023.35
Restricted assets:								
Cash	-	-	-	-	-	-	93,580.77	93,580.77
Total assets	<u>\$ 16,444.12</u>	<u>\$ 80,962.93</u>	<u>\$ 61,048.28</u>	<u>\$ 33,157.02</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 93,580.77</u>	<u>\$ 285,193.12</u>
LIABILITIES								
Accounts payable	\$ 395.10	\$ 634.21	\$ 12,754.52	\$ 2,811.68	\$ -	\$ -	\$ 76,595.72	\$ 93,191.23
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	<u>395.10</u>	<u>634.21</u>	<u>12,754.52</u>	<u>2,811.68</u>	<u>-</u>	<u>-</u>	<u>76,595.72</u>	<u>93,191.23</u>
FUND BALANCES								
Nonspendable	-	-	26,023.35	-	-	-	-	26,023.35
Restricted	-	-	-	-	-	-	16,985.05	16,985.05
Committed	16,049.02	80,328.72	22,270.41	30,345.34	-	-	-	148,993.49
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>16,049.02</u>	<u>80,328.72</u>	<u>48,293.76</u>	<u>30,345.34</u>	<u>-</u>	<u>-</u>	<u>16,985.05</u>	<u>192,001.89</u>
Total liabilities and fund balances	<u>\$ 16,444.12</u>	<u>\$ 80,962.93</u>	<u>\$ 61,048.28</u>	<u>\$ 33,157.02</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 93,580.77</u>	<u>\$ 285,193.12</u>

City of Henderson, Kentucky
Income Statement
Governmental Funds
For The Fiscal Year To Date Ended March 31, 2015

	General Fund	Bond Fund	Construction Fund	Special Revenue Funds	Total Governmental Funds
REVENUES					
Taxes:					
Property	\$ 7,771,640.74	\$ -	\$ -	\$ -	\$ 7,771,640.74
Payroll and net profits	3,710,171.39	-	-	-	3,710,171.39
Insurance	3,562,958.26	-	-	-	3,562,958.26
Franchise	571,583.70	-	-	-	571,583.70
Bank deposits	149,764.66	-	-	-	149,764.66
Intergovernmental	2,356,219.79	423,494.15	1,117,562.93	1,089,805.94	4,987,082.81
Distributions from component units	933,543.00	-	-	-	933,543.00
Service charges and fees	333,760.51	-	-	541,972.70	875,733.21
Rents, concessions, and other services	97,862.83	-	-	-	97,862.83
Licenses and permits	51,251.36	-	-	-	51,251.36
Fines, finance charges, and penalties	53,341.81	-	-	-	53,341.81
Investment income	159,188.30	36.62	13,216.08	841.75	173,282.75
Miscellaneous	55,711.23	116.67	1,500.00	955.70	58,283.60
Total revenues	<u>19,806,997.58</u>	<u>423,647.44</u>	<u>1,132,279.01</u>	<u>1,633,576.09</u>	<u>22,996,500.12</u>
EXPENDITURES					
Current:					
Salaries, wages, and benefits	12,351,280.07	-	-	1,710,630.54	14,061,910.61
Services	869,390.23	-	-	425,565.84	1,294,956.07
Repairs and maintenance	835,660.18	-	-	499,007.44	1,334,667.62
Fuel	183,190.84	-	-	83,100.73	266,291.57
Supplies	339,346.84	-	-	46,959.07	386,305.91
Insurance	349,311.59	-	-	56,165.09	405,476.68
Outside agencies	1,016,920.71	-	-	-	1,016,920.71
Debt service:					
Principal	-	1,910,000.00	-	-	1,910,000.00
Interest	-	613,221.15	-	-	613,221.15
Capital outlays	316,942.86	-	4,674,651.38	28,016.26	5,019,610.50
Total expenditures	<u>16,262,043.32</u>	<u>2,523,221.15</u>	<u>4,674,651.38</u>	<u>2,849,444.97</u>	<u>26,309,360.82</u>
Excess (deficiency) of revenues over expenditures	<u>3,544,954.26</u>	<u>(2,099,573.71)</u>	<u>(3,542,372.37)</u>	<u>(1,215,868.88)</u>	<u>(3,312,860.70)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	1,061,678.10	2,161,470.00	620,000.00	1,184,000.00	5,027,148.10
Transfers out	(2,600,000.00)	-	(1,377,146.10)	-	(3,977,146.10)
Bonds issuance	-	-	8,000,000.00	-	8,000,000.00
Total other financing sources (uses)	<u>(1,538,321.90)</u>	<u>2,161,470.00</u>	<u>7,242,853.90</u>	<u>1,184,000.00</u>	<u>9,050,002.00</u>
Net income (loss)	2,006,632.36	61,896.29	3,700,481.53	(31,868.88)	5,737,141.30
Fund balances, beginning of period	<u>10,826,357.24</u>	<u>68,455.53</u>	<u>28,552,176.55</u>	<u>223,870.77</u>	<u>39,670,860.09</u>
Fund balances, end of period	<u>\$ 12,832,989.60</u>	<u>\$ 130,351.82</u>	<u>\$ 32,252,658.08</u>	<u>\$ 192,001.89</u>	<u>\$ 45,408,001.39</u>

City of Henderson, Kentucky
Income Statement
Special Revenue Funds
For The Fiscal Year To Date Ended March 31, 2015

	Cemetery	PWI	HART	911	CDBG	HOME	Police Investigation	Totals
REVENUES								
Intergovernmental	\$ -	\$ 704,622.32	\$ 244,945.73	\$ 83,634.22	\$ 47,827.69	\$ -	\$ 8,775.98	\$ 1,089,805.94
Service charges and fees	132,351.36	-	28,512.59	381,108.75	-	-	-	541,972.70
Investment income	13.38	424.10	61.32	55.13	-	-	287.82	841.75
Miscellaneous	801.00	18.10	136.60	-	-	-	-	955.70
Total revenues	<u>133,165.74</u>	<u>705,064.52</u>	<u>273,656.24</u>	<u>464,798.10</u>	<u>47,827.69</u>	<u>-</u>	<u>9,063.80</u>	<u>1,633,576.09</u>
EXPENDITURES								
Salaries, wages, and benefits	159,495.70	449,848.50	590,475.55	510,810.79	-	-	-	1,710,630.54
Services	57,311.86	19,981.38	124,970.90	161,938.70	28,313.00	-	33,050.00	425,565.84
Repairs and maintenance	18,767.63	333,492.91	68,109.76	62,657.54	12,575.99	-	3,403.61	499,007.44
Fuel	3,379.99	24,826.10	54,894.64	-	-	-	-	83,100.73
Supplies	3,086.12	32,823.02	5,442.07	4,961.48	-	-	646.38	46,959.07
Insurance	7,130.59	20,509.91	21,539.10	6,985.49	-	-	-	56,165.09
Capital outlays	-	-	28,016.26	-	-	-	-	28,016.26
Total expenditures	<u>249,171.89</u>	<u>881,481.82</u>	<u>893,448.28</u>	<u>747,354.00</u>	<u>40,888.99</u>	<u>-</u>	<u>37,099.99</u>	<u>2,849,444.97</u>
Excess (deficiency) of revenues over expenditures	<u>(116,006.15)</u>	<u>(176,417.30)</u>	<u>(619,792.04)</u>	<u>(282,555.90)</u>	<u>6,938.70</u>	<u>-</u>	<u>(28,036.19)</u>	<u>(1,215,868.88)</u>
OTHER FINANCING SOURCES								
Transfers in from General Fund	139,000.00	238,000.00	544,000.00	263,000.00	-	-	-	1,184,000.00
Total other financing sources	<u>139,000.00</u>	<u>238,000.00</u>	<u>544,000.00</u>	<u>263,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,184,000.00</u>
Net income (loss)	22,993.85	61,582.70	(75,792.04)	(19,555.90)	6,938.70	-	(28,036.19)	(31,868.88)
Fund balances, beginning of period	<u>(6,944.83)</u>	<u>18,746.02</u>	<u>124,085.80</u>	<u>49,901.24</u>	<u>(6,938.70)</u>	<u>-</u>	<u>45,021.24</u>	<u>223,870.77</u>
Fund balances, end of period	<u>\$ 16,049.02</u>	<u>\$ 80,328.72</u>	<u>\$ 48,293.76</u>	<u>\$ 30,345.34</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,985.05</u>	<u>\$ 192,001.89</u>

**Henderson Municipal Gas
Balance Sheet
March 31, 2015**

ASSETS

Current assets:

Cash	\$ 2,252,182.87
Investments	1,949,509.00
Due from other funds	1,618,015.63
Parts inventory	177,080.91
Total current assets	<u>5,996,788.41</u>

Capital assets:

Gas system	7,707,494.00
Equipment	498,928.00
Vehicles	562,773.00
	<u>8,769,195.00</u>
Less accumulated depreciation	(6,394,255.00)
Total capital assets	<u>2,374,940.00</u>

Total assets \$ 8,371,728.41

LIABILITIES

Current liabilities:

Accounts payable	\$ 25,857.66
Deposits payable	296,368.72
Gas storage liability	618,500.00
Total current liabilities	<u>940,726.38</u>

NET POSITION

Net investment in capital assets	2,374,940.00
Unrestricted	5,056,062.03
Total net position	<u>7,431,002.03</u>

Total liabilities and net position \$ 8,371,728.41

**Henderson Municipal Gas
Income Statement
For The Month and Fiscal Year To Date Ended March 31, 2015**

	March	Year To Date
OPERATING REVENUES		
Gas sales	\$ 2,524,744.21	\$ 12,977,068.47
Other income	21,703.23	159,393.37
Total operating revenues	<u>2,546,447.44</u>	<u>13,136,461.84</u>
OPERATING EXPENSES		
Cost of gas sold	1,153,440.74	9,271,788.69
Salaries, wages, and benefits	122,808.53	1,155,526.93
Services	113,273.61	787,484.55
Repairs and maintenance	6,755.88	137,881.01
Fuel	1,935.61	25,915.19
Supplies	5,529.99	36,368.62
Insurance	-	112,354.40
Capital outlays	58,893.22	161,683.87
Total operating expenses	<u>1,462,637.58</u>	<u>11,689,003.26</u>
Operating income	1,083,809.86	1,447,458.58
NONOPERATING REVENUES		
Investment income	<u>13,617.01</u>	<u>24,942.89</u>
Income before transfers	1,097,426.87	1,472,401.47
Transfers to General Fund	<u>(116,666.00)</u>	<u>(1,050,002.00)</u>
Net income	980,760.87	422,399.47
Net position, beginning of period	<u>6,450,241.16</u>	<u>7,008,602.56</u>
Net position, end of period	<u>\$ 7,431,002.03</u>	<u>\$ 7,431,002.03</u>

**Sanitation Fund
Balance Sheet
March 31, 2015**

ASSETS

Current assets:

Cash	\$ 288,012.13
Receivables	2,729.36
Due from other funds	133,605.35
Total current assets	<u>424,346.84</u>

Investments, designated for landfill closure costs	<u>2,386,682.27</u>
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Capital assets:

Land	114,815.00
Buildings and improvements	586,277.00
Equipment	725,682.00
Vehicles	894,357.00
	<u>2,321,131.00</u>
Less accumulated depreciation	<u>(1,675,312.00)</u>
Total capital assets	<u>645,819.00</u>

Total assets	<u><u>\$ 3,456,848.11</u></u>
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LIABILITIES

Current liabilities:

Accounts payable	\$ 5,118.54
Due to other funds	83,250.00
Total current liabilities	<u>88,368.54</u>

Estimated landfill closure costs	<u>3,660,000.00</u>
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Total liabilities	<u>3,748,368.54</u>
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NET POSITION

Net investment in capital assets	645,819.00
Unrestricted	<u>(937,339.43)</u>
Total net position	<u>(291,520.43)</u>

Total liabilities and net position	<u><u>\$ 3,456,848.11</u></u>
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**Sanitation Fund
Income Statement
For The Fiscal Year To Date Ended March 31, 2015**

	Division 344 Collection	Division 345 Landfill	Division 346 Transfer Station	Total Sanitation Fund
OPERATING REVENUES				
Collection fees	\$ 1,439,547.89	\$ -	\$ -	\$ 1,439,547.89
Recycling fees	92,667.01	-	-	92,667.01
Landfill fees	-	276,205.21	-	276,205.21
Transfer Station fees	-	-	501,082.53	501,082.53
County contribution	-	49,280.00	49,280.00	98,560.00
Other income	16,574.89	4,346.67	-	20,921.56
Total operating revenues	<u>1,548,789.79</u>	<u>329,831.88</u>	<u>550,362.53</u>	<u>2,428,984.20</u>
OPERATING EXPENSES				
Salaries, wages, and benefits	574,918.56	201,788.64	21,658.59	798,365.79
Disposal fees	53,403.67	20,992.47	650,912.65	725,308.79
Services	253,485.00	72,373.43	64,294.18	390,152.61
Repairs and maintenance	25,043.98	49,549.83	-	74,593.81
Fuel	28,877.01	21,325.21	-	50,202.22
Supplies	4,496.65	1,428.36	380.14	6,305.15
Insurance	21,586.04	-	-	21,586.04
Capital outlays	25,650.00	-	-	25,650.00
Total operating expenses	<u>987,460.91</u>	<u>367,457.94</u>	<u>737,245.56</u>	<u>2,092,164.41</u>
Operating income (loss)	561,328.88	(37,626.06)	(186,883.03)	336,819.79
NONOPERATING REVENUES				
Investment income	<u>556.33</u>	<u>24,749.12</u>	<u>-</u>	<u>25,305.45</u>
Net income (loss)	<u>\$ 561,885.21</u>	<u>\$ (12,876.94)</u>	<u>\$ (186,883.03)</u>	362,125.24
Net position, beginning of period				<u>(653,645.67)</u>
Net position, end of period				<u>\$ (291,520.43)</u>

**Health Insurance Fund
Balance Sheet
March 31, 2015**

ASSETS

Cash	\$ 1,075,681.14
Receivables	228.45
Total assets	<u><u>\$ 1,075,909.59</u></u>

LIABILITIES

Claims payable	\$ 340,978.11
Claims incurred but not reported (IBNR)	168,000.00
Deferred revenue	413,066.85
Total liabilities	<u><u>922,044.96</u></u>

NET POSITION

Unrestricted	153,864.63
Total net position	<u><u>153,864.63</u></u>
Total liabilities and net position	<u><u>\$ 1,075,909.59</u></u>

**Health Insurance Fund
Income Statement
For The Fiscal Years To Date Ended March 31, 2015 and 2014**

	2015	2014
OPERATING REVENUES		
Premiums - General Fund	\$ 2,239,720.72	\$ 2,154,024.95
Premiums - Gas Fund	226,232.39	247,192.00
Premiums - Cemetery Fund	32,412.36	41,976.00
Premiums - PWI Fund	103,382.88	111,644.50
Premiums - HART Fund	132,403.59	134,423.99
Premiums - Sanitation Fund	189,330.42	175,483.00
Premiums - 911 Fund	110,142.24	128,885.49
Total City of Henderson	<u>3,033,624.60</u>	<u>2,993,629.93</u>
Premiums - HMPL	430,735.68	395,774.72
Premiums - HWU	855,737.99	804,042.02
Employee reimbursements	290,073.86	300,051.67
 Total operating revenues	 <u>4,610,172.13</u>	 <u>4,493,498.34</u>
 OPERATING EXPENSES		
Insurance claims	3,384,648.96	3,875,977.20
Insurance administration	563,745.25	461,693.75
HRA Fund contributions	300,000.00	253,000.00
 Total operating expenses	 <u>4,248,394.21</u>	 <u>4,590,670.95</u>
 Operating income (loss)	 361,777.92	 (97,172.61)
 NONOPERATING REVENUES		
Investment income	<u>1,016.78</u>	<u>942.90</u>
 Net income (loss)	 362,794.70	 (96,229.71)
 Net position, beginning of period	 <u>(208,930.07)</u>	 <u>(282,270.34)</u>
 Net position, end of period	 <u>\$ 153,864.63</u>	 <u>\$ (378,500.05)</u>

**City of Henderson, Kentucky
Statement of Net Position
Fiduciary Funds
March 31, 2015**

	Civil Service Pension Fund	Police & Fire Pension Fund	HRA Fund	Total
ASSETS				
Cash	\$ 548.25	\$ 33.23	\$ 71,275.00	\$ 71,856.48
Receivables	<u>13,116.57</u>	<u>29,879.24</u>	<u>-</u>	<u>42,995.81</u>
Total assets	<u>13,664.82</u>	<u>29,912.47</u>	<u>71,275.00</u>	<u>114,852.29</u>
LIABILITIES				
Accounts payable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION				
Pension benefits	13,664.82	29,912.47	-	43,577.29
Health care benefits	<u>-</u>	<u>-</u>	<u>71,275.00</u>	<u>71,275.00</u>
Total net position	<u>\$ 13,664.82</u>	<u>\$ 29,912.47</u>	<u>\$ 71,275.00</u>	<u>\$ 114,852.29</u>

City of Henderson, Kentucky
Statement of Changes in Net Position
Fiduciary Funds
For The Fiscal Year To Date Ended March 31, 2015

	Civil Service Pension Fund	Police & Fire Pension Fund	HRA Fund	Total
ADDITIONS				
Contributions:				
Employer	\$ 125,815.12	\$ 307,000.00	\$ 300,000.00	\$ 732,815.12
Employee	1,815.12	-	-	1,815.12
Total contributions	<u>127,630.24</u>	<u>307,000.00</u>	<u>300,000.00</u>	<u>734,630.24</u>
Interest income	2.13	1.47	171.26	174.86
Miscellaneous	<u>180.03</u>	<u>357.26</u>	<u>-</u>	<u>537.29</u>
Total additions	<u>127,812.40</u>	<u>307,358.73</u>	<u>300,171.26</u>	<u>735,342.39</u>
DEDUCTIONS				
Benefits paid	115,190.46	261,279.82	269,051.17	645,521.45
Professional services	<u>3,410.00</u>	<u>3,720.00</u>	<u>-</u>	<u>7,130.00</u>
Total deductions	<u>118,600.46</u>	<u>264,999.82</u>	<u>269,051.17</u>	<u>652,651.45</u>
Change in net position	9,211.94	42,358.91	31,120.09	82,690.94
Net position, beginning of period	<u>4,452.88</u>	<u>(12,446.44)</u>	<u>40,154.91</u>	<u>32,161.35</u>
Net position, end of period	<u>\$ 13,664.82</u>	<u>\$ 29,912.47</u>	<u>\$ 71,275.00</u>	<u>\$ 114,852.29</u>