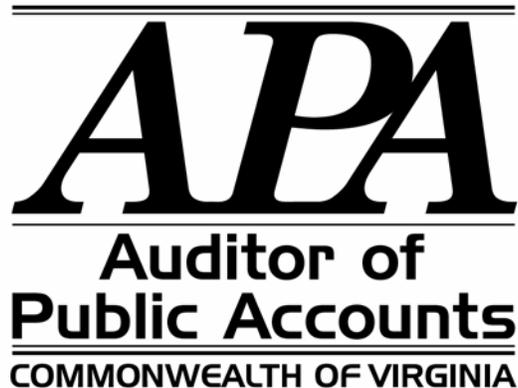


**REPORT ON
COLLECTIONS OF COMMONWEALTH REVENUES
BY LOCAL CONSTITUTIONAL OFFICERS**

**FOR THE YEAR ENDED
JUNE 30, 2006**



- TABLE OF CONTENTS -

	<u>Pages</u>
INTRODUCTION LETTER	1
INTERNAL CONTROL AND COMPLIANCE FINDINGS:	
Treasurers	2-3
Commissioners of the Revenue	3
Sheriffs	3-4
Commonwealth's Attorney	4
SCHEDULE A: SUMMARY OF COLLECTIONS	5
SCHEDULE B: SCHEDULE OF STATE AND ESTIMATED INCOME TAXES	6-13



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

April 30, 2007

The Honorable Timothy M. Kaine
Governor of Virginia
State Capitol
Richmond, Virginia

The Honorable Thomas K. Norment, Jr.
Chairman, Joint Legislative Audit
and Review Commission
General Assembly Building
Richmond, Virginia

We are pleased to submit the statewide Report on Collections of Commonwealth Revenues by Local Constitutional Officers for the fiscal year ended June 30, 2006. The Auditor of Public Accounts annually audits each constitutional officer or director of finance handling state funds to determine that these officials have maintained accountability over Commonwealth collections, established internal controls, and complied with state laws and regulations. This statewide report summarizes our findings that we have previously communicated to the individual Treasurers, Commissioners of the Revenue, Sheriffs, Commonwealth's Attorneys, and the respective local governing body upon completing our individual audits. Constitutional officers, excluding Clerks of the Circuit Courts, collected \$430,445,920 in Commonwealth revenues for fiscal year 2006, as detailed in Schedule A. Clerks of the Circuit Courts maintain separate accounting records and we issue separate reports for each Clerk's Office. This report also includes a Schedule of State and Estimated Income Taxes by local government for each of the past four tax years in Schedule B.

Our audits resulted in findings at fourteen localities. We have listed the findings by constitutional officer and locality.

We limited our work in local government to the collection of Commonwealth revenues. The local governments hire certified public accountants to audit all other local government financial activities. These firms issue separate reports on the results of their audits.

AUDITOR OF PUBLIC ACCOUNTS

WJK:jth
jth:

INTERNAL CONTROL AND COMPLIANCE FINDINGS

TREASURERS

Maintain Proper Accounting Records and Perform Monthly Reconciliations

City of Waynesboro

The Treasurer failed to maintain appropriate accounting records for taxpayer payments as required by Code of Virginia 2.2-806(A), sound business practices and generally accepted accounting principles. Without such records, the Treasurer was unable to provide accurate balances for collections and uncollected taxes at time of audit. Additionally, the Treasurer did not reconcile state income tax assessments, collections and uncollected balances to the state's Commonwealth Accounting and Reporting System (CARS) for the months of January through June 2006, despite the fact that the Department of Accounts provides monthly reports to Treasurers for this purpose. Failing to maintain records and perform monthly reconciliations is a significant internal control weakness which brings into question the reliability, effectiveness and efficiency of the office. The Treasurer should maintain proper records of state funds received and should reconcile these records to the assessments and collections recorded in CARS pursuant to Code of Virginia Section 58.1-3168. This will ensure complete and accurate recording of state tax assessments and collections.

Remit Tax Collections Timely

City of Waynesboro

The Treasurer did not remit state tax collections appropriately. We determined the Treasurer held collections for the months of January and February 2006 totaling \$58,000 until March 14 and collections from April 7 through May 19, 2006, of approximately \$240,000 until the end of May. Code of Virginia section 2.2-806(A) requires treasurers to remit all tax collections within one banking day of receipt. The Treasurer's failure to remit these monies subjected the funds to potential misappropriation or loss. The Treasurer should remit all state tax collections as required. As of our audit, \$1,000 of estimated taxes and \$3,052 of state income taxes remained with the Treasurer.

Properly Remit Sheriff's Fees

Counties of Amelia, Amherst, Greensville, and Scott and Cities of Bristol, Newport News, Salem, Waynesboro, and Williamsburg

Treasurers did not properly calculate and remit the state's share of sheriff's fees as required by Section 2.2-806(B) of the Code of Virginia. The Treasurers in Amelia and Amherst Counties and Bristol, Newport News, and Salem Cities classified and deposited a portion of the sheriff's fees to a local account rather than remitting the funds to the Commonwealth. The Treasurers in Greensville and Scott Counties did not reconcile their automated system to the actual amount of sheriff's fees sent to the Commonwealth. Also, the Treasurers in Waynesboro and Williamsburg Cities delayed transferring sheriff's fees to the Treasurer of Virginia for up to three months. In the future, Treasurers should comply with the requirements of the Code of Virginia.

Reconcile State Taxes to Commonwealth Reports

Counties of Bland and Lee

The Treasurers did not properly reconcile state income tax assessments and uncollected balances to CARS. The Department of Accounts sends Treasurers monthly reports summarizing assessments,

collections, and uncollected balances. The Treasurers should use these reports to reconcile assessments and uncollected balances to CARS monthly. This will ensure complete and accurate reporting of state tax income activity on CARS and the Treasurer's general ledger.

Enhance Staff Training
City of Williamsburg

During the review of the Treasurer's Office, we found that some staff did not fully understand their duties and responsibilities. We suggest that the Treasurer enhance staff training to ensure that all staff understand their duties and responsibilities.

COMMISSIONERS OF THE REVENUE

Properly Reconcile and Report Assessments
County of Bland

The Commissioner of the Revenue did not reconcile her daily assessment reports to her monthly recapitulation report as reported to the Department of Taxation. Consequently, the Commissioner of the Revenue erroneously reported a total of \$38,725 instead of reporting \$137,746 for March and April 2006 assessments for 2005 state income taxes.

The Commissioner of the Revenue should immediately file a corrected monthly assessment for this amount. This will resolve a reconciling item between the County Treasurer's general ledger and CARS. In the future, the Commissioner of the Revenue should reconcile her daily assessment totals to her monthly assessment totals to ensure the monthly recapitulation report required by the Department of Taxation is accurate.

Remit State Tax Collections Timely
Cities of Salem and Suffolk

The Commissioners of the Revenue delayed remitting state tax collections to the Treasurers for up to thirty-one business days. Section 58.1-307B of the Code of Virginia requires the Commissioner of the Revenue to remit payments accompanied by tax returns to the Treasurer within two banking days of receipt. The Commissioners of the Revenue should remit all state tax collections as required.

SHERIFFS

Properly Manage Sheriff's Fees
County of Lee

The Sheriff does not issue a receipt for funds collected by his office. The Sheriff should follow the accounting practices for civil fees as outlined in The Virginia Sheriff's Accounting Manual, page 11-4 which states, "Prepare an official pre-numbered receipt for all funds collected by the Sheriff and his employees".

In addition, the Sheriff delayed remitting sheriff's fees to the County Treasurer. The Sheriff should remit his fees no less than weekly to the County Treasurer since he does not have an official bank account. This helps to ensure the safeguarding of state and local funds.

Promptly Deposit and Remit Sheriff's Fees

County of Washington

The Sheriff deposited civil fees into his official bank account only once a month. The Sheriff should follow the accounting practices for civil fees as outlined in the Virginia Sheriff's Accounting Manual, page 11-4, which states, "Daily deposit all collections into the Sheriff's official bank account intact, if receipts total \$200 or more. If receipts total less than \$200 in a day, accumulate daily receipts until they total \$200. But always deposit no less frequently than weekly."

In addition, the Sheriff delayed remitting sheriff's fees to the County Treasurer for up to 20 business days for seven of 11 months tested. Section 15.2-1609.3 of the Code of Virginia, requires the Sheriff to remit fees to the County Treasurer on or before the tenth of the month following collections. The Sheriff should comply with remittance requirements as outlined in the Code of Virginia.

COMMONWEALTH'S ATTORNEY

Properly Remit Excess Collection Fees

County of Montgomery

The former Commonwealth's Attorney miscalculated the amount of collection fees the Treasurer should have received by \$608 for fiscal year 2005. The County Treasurer sends these fees to the Commonwealth. The former Commonwealth's Attorney did not reconcile his manual records with the actual amount of fees sent to the local Treasurer by the courts. Subsequent to the audit, the current Commonwealth's Attorney remitted the fees to the Commonwealth and sent an amended report to the Compensation Board.

SUMMARY OF COLLECTIONS

	<u>2006</u>	<u>2005</u>	<u>2004</u>
Income taxes	\$139,245,142	\$123,731,127	\$105,661,600
Estimated income taxes	280,386,547	251,395,616	206,831,820
Penalty	352,465	340,958	345,555
Interest	47,849	44,445	40,212
Commonwealth's portion of Sheriff's fees	10,124,213	9,479,028	8,717,641
Commonwealth Attorney's excess collection program fees	<u>289,704</u>	<u>198,699</u>	<u>102,271</u>
Total	<u>\$430,445,920</u>	<u>\$385,189,873</u>	<u>\$321,699,099</u>

Schedule of State and Estimated Income Taxes
Reported by Local Government and Tax Year

Locality	State Income Taxes			
	TY 2004	TY 2003	TY 2002	TY 2001
Cities:				
* Alexandria	\$ -	\$ -	\$ -	\$ -
Bedford	115,132	91,968	68,241	89,402
Bristol	654,142	551,900	818,384	917,049
Buena Vista	93,443	46,175	52,964	73,423
Charlottesville	2,567,624	1,655,305	1,269,451	1,291,488
Chesapeake	4,873,450	4,058,128	3,761,849	3,897,538
Colonial Heights	267,072	190,366	289,764	261,260
Covington	44,891	36,849	55,005	70,220
Danville	1,374,633	1,084,060	787,228	1,149,564
Emporia	36,917	55,382	35,627	51,288
Fairfax	697,667	456,087	421,295	588,919
Falls Church	545,242	441,878	347,906	652,946
Franklin	121,297	136,981	183,941	161,611
Fredericksburg	901,615	780,989	966,634	1,059,863
Hampton	1,927,757	1,674,834	1,731,259	1,906,509
Harrisonburg	982,493	727,546	752,711	870,795
Hopewell	192,317	174,565	238,840	218,602
Lexington	279,220	189,868	226,601	254,069
Lynchburg	1,122,274	1,130,374	1,074,283	1,602,186
Manassas Park	92,389	57,337	70,352	144,654
Martinsville	238,591	194,456	191,301	234,246
Newport News	2,400,770	2,297,703	2,083,053	2,616,716
Norfolk	4,834,240	3,994,764	3,489,369	3,892,419
Norton	109,470	113,555	82,373	74,718
Petersburg	161,871	19,826	199,982	198,822
Poquoson	493,359	299,480	297,175	373,530
Portsmouth	1,080,513	1,205,841	1,070,886	1,152,211
Radford	156,504	168,552	103,755	230,402
Richmond	84,573	70,777	50,365	52,879
Roanoke	966,848	942,155	949,935	932,771
Salem	425,044	345,647	-	271,818
Staunton	275	86,344	61,372	420,788
Suffolk	2,061,315	1,640,040	1,364,364	1,599,703
Virginia Beach	16,955,841	14,761,712	12,584,885	13,852,546
Waynesboro	489,330	376,830	361,175	364,604
Williamsburg	840,486	458,393	642,717	654,408
* Winchester	-	-	-	-

Estimated Income Taxes				
TY 2005	TY 2004	TY 2003	TY 2002	
\$	-	\$	-	\$
				-
	227,997	166,526	169,352	179,284
	1,199,210	850,722	889,725	936,199
	98,494	107,489	80,481	113,075
	3,576,722	2,316,372	2,064,124	2,141,329
	8,143,488	7,060,028	6,621,205	6,370,783
	509,831	449,993	707,899	457,247
	86,700	77,832	91,597	143,298
	2,555,071	2,199,716	2,327,968	2,798,556
	89,740	110,648	1,479,704	918,926
	1,789,734	2,055,568	1,361,954	1,613,146
	1,577,757	1,592,314	1,534,481	1,441,643
	472,006	393,313	384,274	502,594
	4,389,148	2,864,153	2,030,652	2,628,200
	2,537,645	2,263,477	2,333,343	2,324,857
	1,962,754	2,013,722	1,912,739	1,844,362
	218,814	262,564	253,541	286,033
	576,491	447,465	406,254	544,725
	4,121,336	3,651,633	3,213,885	3,781,631
	-	-	-	-
	1,040,433	747,027	626,900	677,948
	2,784,199	3,629,730	3,075,878	3,503,789
	9,206,454	7,698,185	6,952,363	7,345,020
	103,359	114,680	115,722	289,755
	281,429	325,181	269,092	393,701
	1,088,032	874,362	706,951	656,841
	1,714,304	1,564,919	1,442,780	1,616,867
	324,920	334,645	243,384	277,174
	143,276	80,588	97,249	81,931
	3,333,982	2,862,780	2,813,173	2,819,356
	1,345,705	1,011,799	985,107	996,184
	945,746	897,152	797,173	890,509
	3,038,418	2,814,829	2,317,167	2,535,322
	40,979,209	40,930,863	28,411,812	30,369,397
	871,217	900,621	828,513	926,281
	2,344,767	1,822,762	1,876,881	1,803,266
	-	-	-	-

Schedule of State and Estimated Income Taxes
Reported by Local Government and Tax Year

Locality	State Income Taxes			
	TY 2004	TY 2003	TY 2002	TY 2001
Counties:				
Accomack	\$ 2,408,033	\$ 1,367,540	\$ 1,198,896	\$ 1,124,401
Albemarle	-	-	-	-
Alleghany	175,390	128,452	254,398	235,462
Amelia	261,090	312,643	195,560	279,363
Amherst	528,772	378,449	347,673	463,644
Appomattox	260,338	283,443	243,397	297,441
Arlington	-	-	-	-
Augusta	1,989,598	1,495,460	1,444,821	2,013,658
Bath	68,354	59,805	70,223	98,846
Bedford	2,284,706	1,871,530	1,245,424	1,745,867
Bland	112,531	2,029,855	100,903	121,172
Botetourt	580,095	512,419	531,023	544,583
Brunswick	310,913	290,515	201,685	270,712
Buchanan	436,276	393,287	506,482	506,707
Buckingham	139,738	125,207	150,169	156,592
Campbell	884,444	727,321	951,388	1,029,808
Caroline	671,880	436,662	339,667	370,992
* Carroll	-	-	-	-
* Charles City	-	-	-	-
Charlotte	221,882	315,060	170,010	210,322
Chesterfield	6,035,060	5,846,466	5,450,988	5,932,647
Clarke	616,609	611,678	528,830	576,414
Craig	41,978	59,249	48,001	62,189
Culpeper	1,327,602	1,564,574	1,295,911	1,213,549
Cumberland	91,221	109,436	109,594	99,666
Dickenson	183,059	159,122	173,420	242,645
Dinwiddie	272,968	245,909	290,773	300,157
Essex	359,354	327,165	218,701	275,708
* Fairfax	-	-	-	-
Fauquier	5,828,157	3,743,225	4,014,868	4,150,120
Floyd	206,409	194,613	145,782	243,321
* Fluvanna	-	-	-	-
Franklin	1,378,869	904,272	982,461	1,041,469
Frederick	119,539	146,174	71,399	131,600
Giles	286,807	239,804	205,608	268,586
Gloucester	963,096	709,318	711,416	864,752
Goochland	1,869,495	768,700	710,942	1,134,610
Grayson	175,592	171,752	143,108	117,600
Greene	36,353	9,128	16,838	25,530
Greensville	85,090	136,079	90,931	121,974
Halifax	576,768	526,421	407,521	423,180
Hanover	2,659,209	2,381,250	2,302,743	2,690,811
Henrico	-	-	-	-
Henry	858,686	853,040	708,205	961,645

Estimated Income Taxes				
TY 2005	TY 2004	TY 2003	TY 2002	
\$ 2,406,480	\$ 1,767,849	\$ 1,570,404	\$ 1,796,589	
182,043	115,296	103,160	86,303	
533,972	411,969	440,137	497,002	
282,253	308,703	265,662	255,827	
711,142	575,416	625,577	604,528	
530,510	567,042	518,867	552,446	
17,946	92,678	142,966	115,023	
3,096,347	2,680,983	2,370,931	2,535,223	
353,313	346,325	369,412	265,828	
3,961,339	3,379,755	3,015,276	3,288,471	
135,452	169,405	150,866	136,021	
1,604,571	1,505,604	1,368,274	1,258,889	
359,332	316,599	276,781	380,936	
821,708	465,666	433,223	580,166	
272,397	289,772	190,209	221,561	
2,677,899	1,435,767	1,664,176	1,692,612	
894,975	652,004	608,553	597,094	
-	-	-	-	
-	-	-	-	
354,138	253,018	259,530	288,342	
12,085,836	11,609,160	10,445,660	11,448,895	
1,562,939	1,526,249	1,118,309	1,852,083	
102,607	86,456	103,185	114,566	
2,361,169	2,483,570	1,893,936	2,185,846	
162,414	199,705	182,537	191,002	
315,474	186,677	236,969	297,893	
369,580	387,066	379,298	399,462	
561,519	542,461	511,975	515,460	
-	-	-	-	
21,541,451	17,130,726	13,100,546	16,828,140	
513,370	480,886	485,044	467,806	
-	-	-	-	
2,952,837	3,121,687	2,303,975	2,494,244	
4,160,642	3,919,389	3,213,727	2,839,580	
425,064	363,719	353,596	396,750	
1,908,645	1,424,450	1,153,103	1,480,349	
4,916,962	3,726,873	2,249,291	2,783,756	
325,572	281,346	287,141	311,424	
11,342	7,616	17,496	17,889	
90,413	130,268	144,553	144,727	
777,370	684,139	598,117	617,270	
5,668,893	5,174,719	5,356,270	5,032,530	
12,931	23,660	77,429	106,083	
1,601,024	1,524,710	1,309,287	1,620,461	

Schedule of State and Estimated Income Taxes
Reported by Local Government and Tax Year

Locality	State Income Taxes			
	TY 2004	TY 2003	TY 2002	TY 2001
Counties continued:				
Highland	\$ 219,493	\$ 124,912	\$ 70,065	\$ 76,045
Isle of Wight	928,865	754,339	620,472	504,463
James City	2,296,097	2,432,725	2,050,851	2,075,791
King & Queen	146,548	145,486	71,246	102,836
King George	798,641	689,456	546,185	447,653
King William	405,415	250,416	232,248	248,753
Lancaster	1,235,446	797,672	656,766	649,075
Lee	370,869	459,155	413,836	440,352
* Loudoun	-	-	-	-
Louisa	716,032	566,766	568,268	468,968
Lunenburg	254,499	417,766	140,667	197,126
Madison	559,311	361,385	364,848	420,550
Mathews	585,632	405,648	419,771	433,374
Mecklenburg	824,976	813,395	751,511	744,985
Middlesex	673,387	862,884	569,669	431,419
Montgomery	2,101,534	1,814,219	1,772,558	1,937,743
Nelson	498,548	350,710	397,639	385,416
New Kent	-	-	-	-
Northampton	755,080	570,598	407,952	506,012
Northumberland	853,349	635,924	693,679	530,648
Nottoway	184,788	173,719	216,475	157,816
Orange	954,188	805,698	938,034	675,081
Page	502,975	431,327	387,539	600,923
* Patrick	-	-	-	-
Pittsylvania	1,070,224	1,006,849	1,218,885	1,248,871
Powhatan	582,424	709,712	487,817	474,262
Prince Edward	254,331	224,759	160,056	244,019
Prince George	468,267	352,567	396,040	483,012
* Prince William	-	-	-	-
Pulaski	636,004	576,499	514,029	719,870
Rappahannock	505,611	432,363	374,754	356,907
Richmond	234,192	258,204	187,446	249,440
Roanoke	1,648,695	1,331,307	1,793,085	1,728,624
Rockbridge	976,633	642,082	782,025	1,334,745
Rockingham	3,400,732	2,519,594	2,487,258	3,836,316
Russell	511,006	467,025	381,535	434,973
Scott	368,377	460,272	404,765	509,250
* Shenandoah	-	-	-	-
Smyth	570,653	155,430	398,260	472,844
Southampton	199,926	315,499	390,670	376,429
Spotsylvania	3,157,451	2,541,312	2,486,511	2,590,432
Stafford	2,980,507	2,725,499	2,706,845	2,646,745
Surry	98,896	116,960	59,968	112,481
Sussex	123,530	105,408	105,171	99,099

Estimated Income Taxes				
TY 2005	TY 2004	TY 2003	TY 2002	
\$ 235,489	\$ 103,438	\$ 185,831	\$ 182,147	
1,235,227	1,074,527	882,779	969,574	
7,309,278	5,934,758	6,267,183	5,534,593	
273,562	210,785	237,854	158,037	
1,463,682	1,325,510	1,057,263	1,104,853	
426,909	448,595	427,204	383,936	
2,452,642	2,086,006	1,782,082	1,798,406	
454,535	522,144	431,251	460,344	
-	-	-	-	
1,486,423	1,106,644	934,264	1,008,709	
478,371	810,665	482,931	557,541	
864,869	645,058	731,525	908,873	
1,568,693	1,139,001	914,780	892,000	
1,116,766	1,097,201	1,070,685	1,115,646	
1,454,198	1,395,635	1,111,419	1,114,636	
3,805,584	3,872,720	3,132,102	3,526,682	
920,079	782,343	787,294	743,442	
519,807	356,169	396,152	353,046	
1,258,363	917,026	698,941	844,011	
1,838,149	1,985,794	1,541,055	1,527,072	
383,516	363,677	401,062	420,145	
3,160,263	1,926,837	1,648,374	1,584,518	
868,912	617,013	611,269	725,963	
-	-	-	-	
2,339,017	2,195,798	2,010,620	2,254,977	
1,318,483	1,044,916	1,041,577	1,009,774	
533,967	500,793	434,241	447,979	
645,127	540,978	573,646	698,509	
-	-	-	-	
1,051,444	880,636	757,237	1,124,243	
1,105,518	942,398	901,080	861,750	
479,376	471,375	315,090	368,053	
4,727,707	3,984,686	3,695,503	4,674,484	
1,651,016	1,360,208	1,353,487	1,247,751	
5,602,520	4,980,710	4,613,380	4,940,705	
631,584	507,163	458,689	665,775	
575,947	571,002	454,505	480,187	
-	-	-	-	
1,009,114	120,615	707,202	1,084,768	
458,999	349,766	414,759	394,893	
7,360,505	5,968,435	4,474,877	4,621,011	
6,324,348	5,015,448	4,604,387	4,722,982	
107,181	109,413	115,819	479,957	
190,061	160,985	132,949	175,878	

Schedule of State and Estimated Income Taxes
Reported by Local Government and Tax Year

Locality	State Income Taxes			
	TY 2004	TY 2003	TY 2002	TY 2001
Counties continued:				
Tazewell	\$ 1,407,810	\$ 1,195,554	\$ 1,155,804	\$ 1,535,615
Warren	860,824	697,383	847,625	795,694
Washington	1,550,496	1,536,291	1,425,148	1,461,676
Westmoreland	556,236	653,333	394,171	396,981
Wise	823,893	727,110	724,579	665,733
Wythe	414,016	353,347	389,954	723,628
York	1,979,264	1,298,159	1,542,194	1,680,811
Total	\$ 124,740,232	\$ 106,218,410	\$ 97,369,673	\$ 109,745,200

* This locality did not collect state or estimated income taxes during the period.

This schedule reflects the state income taxes and estimated income taxes collected by the local treasurers on a tax year basis by locality. It includes the last four full tax years covered by the Auditor of Public Accounts' most recently completed audits.

Treasurers process state income taxes separate from estimated taxes. Due to the nature of the tax, the flow of collections for these two taxes is different within the fiscal year period. The state income taxes are generally collected by the Treasurer from January through December of the year following the given tax year. The taxpayer files their return with the local Commissioner of the Revenue. The Commissioner is then responsible for the assessment of the tax and any applicable penalty and interest. The state income taxes for tax years 2001 through 2004 are reported on this schedule.

The Treasurer generally collects the estimated income taxes beginning in February of the tax year through March of the next year. The taxpayer files the declaration of estimated taxes with the Commissioner of the Revenue. The first estimated payment is often made and given to the Commissioner with the declaration. Then the taxpayer remits the remaining estimated income tax payments directly to the local Treasurer. This report includes the estimated income taxes for tax years 2002 through 2005.

Estimated Income Taxes			
TY 2005	TY 2004	TY 2003	TY 2002
\$ 3,000,178	\$ 2,682,817	\$ 2,396,493	\$ 2,679,941
1,470,518.47	1,174,841.04	1,209,463.34	1,358,723.26
5,742,938.52	3,479,507.94	2,641,175.10	3,210,075.16
1,220,070.40	849,602.48	817,380.55	821,165.01
1,269,532.56	1,028,234.32	799,416.59	783,647.94
1,190,812.58	1,104,449.58	1,073,515.13	932,810.88
3,351,891.14	2,628,619.09	2,400,986.95	2,766,364.18
<u>\$ 272,235,431</u>	<u>\$ 237,217,983</u>	<u>\$ 203,449,549</u>	<u>\$ 220,228,878</u>