

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Penrose Sanitation District
PO Box 57
Penrose, CO 81240
Nanette Wilson
719-372-6868
wilsonexcavationinc@outlook.com

For the Year Ended  
12/31/18  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL  
FAX

### PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE  
DATE PREPARED

David Wancura CPA
Certified Public Accountant
David Wancura CPA PC
509 Greenwood Ave., Canon City, CO 81212
719-269-9306
3/5/2019

### PREPARER (SIGNATURE REQUIRED)

Neil Wancura

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

**GOVERNMENTAL**  
(MODIFIED ACCRUAL BASIS)

**PROPRIETARY**  
(CASH OR BUDGETARY BASIS)

**P**

RECEIVED

March 22, 2019

Office of the State Auditor

## PART 2 - REVENUE

**REVENUE:** All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
2-1	<b>Taxes: Property</b> (report mills levied in Question 10-6)	\$ -	
2-2	<b>Specific ownership</b>	\$ -	
2-3	<b>Sales and use</b>	\$ -	
2-4	<b>Other (specify):</b>	\$ -	
2-5	<b>Licenses and permits</b>	\$ -	
2-6	<b>Intergovernmental: Grants</b>	\$ -	
2-7	<b>Conservation Trust Funds (Lottery)</b>	\$ -	
2-8	<b>Highway Users Tax Funds (HUTF)</b>	\$ -	
2-9	<b>Other (specify):</b>	\$ -	
2-10	<b>Charges for services</b>	\$ -	
2-11	<b>Fines and forfeits</b>	\$ -	
2-12	<b>Special assessments</b>	\$ -	
2-13	<b>Investment income</b>	\$ 470	
2-14	<b>Charges for utility services</b>	\$ 79,327	
2-15	<b>Debt proceeds</b> (should agree with line 4-4, column 2)	\$ -	
2-16	<b>Lease proceeds</b>	\$ -	
2-17	<b>Developer Advances received</b> (should agree with line 4-4)	\$ -	
2-18	<b>Proceeds from sale of capital assets</b>	\$ -	
2-19	<b>Fire and police pension</b>	\$ -	
2-20	<b>Donations</b>	\$ -	
2-21	<b>Other (specify):</b>	\$ -	
2-22		\$ -	
2-23		\$ -	
2-24	<b>(add lines 2-1 through 2-23) TOTAL REVENUE</b>	<b>\$ 79,798</b>	

## PART 3 - EXPENDITURES

**EXPENDITURES:** All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
3-1	<b>Administrative</b>	\$ 6,309	
3-2	<b>Salaries</b>	\$ 10,421	
3-3	<b>Payroll taxes</b>	\$ 871	
3-4	<b>Contract services</b>	\$ 8,089	
3-5	<b>Employee benefits</b>	\$ -	
3-6	<b>Insurance</b>	\$ 2,802	
3-7	<b>Accounting and legal fees</b>	\$ 2,282	
3-8	<b>Repair and maintenance</b>	\$ 1,140	
3-9	<b>Supplies</b>	\$ 2,010	
3-10	<b>Utilities and telephone</b>	\$ 6,246	
3-11	<b>Fire/Police</b>	\$ -	
3-12	<b>Streets and highways</b>	\$ -	
3-13	<b>Public health</b>	\$ -	
3-14	<b>Culture and recreation</b>	\$ -	
3-15	<b>Utility operations</b>	\$ 7,181	
3-16	<b>Capital outlay</b>	\$ -	
3-17	<b>Debt service principal</b> (should agree with Part 4)	\$ 14,492	
3-18	<b>Debt service interest</b>	\$ 4,694	
3-19	<b>Repayment of Developer Advance Principal</b> (should agree with line 4-4)	\$ -	
3-20	<b>Repayment of Developer Advance Interest</b>	\$ -	
3-21	<b>Contribution to pension plan</b> (should agree to line 7-2)	\$ -	
3-22	<b>Contribution to Fire &amp; Police Pension Assoc.</b> (should agree to line 7-2)	\$ -	
3-23	<b>Other (specify):</b>		
3-24		\$ -	
3-25		\$ -	
3-26	<b>(add lines 3-1 through 3-24) TOTAL EXPENDITURES</b>	<b>\$ 66,538</b>	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - **STOP**. You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

<b>4-1</b>	<b>Does the entity have outstanding debt?</b> If Yes, please attach a copy of the entity's Debt Repayment Schedule.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>		
<b>4-2</b>	<b>Is the debt repayment schedule attached? If no, MUST explain:</b> <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
<b>4-3</b>	<b>Is the entity current in its debt service payments? If no, MUST explain:</b> <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
<b>4-4</b>	<b>Please complete the following debt schedule, if applicable:</b> (please only include principal amounts)(enter all amount as positive numbers)				
	<b>Outstanding at end of prior year*</b>	<b>Issued during year</b>	<b>Retired during year</b>		
	<b>Outstanding at year-end</b>				
	<b>General obligation bonds</b>	\$ -	\$ -	\$ -	\$ -
	<b>Revenue bonds</b>	\$ -	\$ -	\$ -	\$ -
	<b>Notes/Loans</b>	\$ 146,333	\$ -	\$ 14,492	\$ 131,841
	<b>Leases</b>	\$ -	\$ -	\$ -	\$ -
	<b>Developer Advances</b>	\$ -	\$ -	\$ -	\$ -
	<b>Other (specify):</b>	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ 146,333</b>	<b>\$ -</b>	<b>\$ 14,492</b>	<b>\$ 131,841</b>

\*must tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

		Yes	No
<b>4-5</b>	<b>Does the entity have any authorized, but unissued, debt?</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	<b>How much?</b> \$ -		
	<b>Date the debt was authorized:</b> <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div>		
<b>4-6</b>	<b>Does the entity intend to issue debt within the next calendar year?</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	<b>How much?</b> \$ -		
<b>4-7</b>	<b>Does the entity have debt that has been refinanced that it is still responsible for?</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	<b>What is the amount outstanding?</b> \$ -		
<b>4-8</b>	<b>Does the entity have any lease agreements?</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	<b>What is being leased?</b> <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div>		
	<b>What is the original date of the lease?</b> <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div>		
	<b>Number of years of lease?</b> <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div>		
	<b>Is the lease subject to annual appropriation?</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	<b>What are the annual lease payments?</b> \$ -		

Please use this space to provide any explanations or comments:

## PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

		Amount	Total
<b>5-1</b>	<b>YEAR-END Total of ALL Checking and Savings Accounts</b>	\$ 39,687	
<b>5-2</b>	<b>Certificates of deposit</b>	\$ 49,950	
	<b>Total Cash Deposits</b>		\$ 89,637
	<b>Investments (if investment is a mutual fund, please list underlying investments):</b>		
<b>5-3</b>		\$ -	
		\$ -	
		\$ -	
		\$ -	
	<b>Total Investments</b>		\$ -
	<b>Total Cash and Investments</b>		\$ 89,637

Please answer the following questions by marking in the appropriate boxes

		Yes	No	N/A
<b>5-4</b>	<b>Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>5-5</b>	<b>Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If no, MUST use this space to provide any explanations:

## PART 6 - CAPITAL ASSETS

Please answer the following questions by marking in the appropriate boxes.

Yes                      No

- 6-1 Does the entity have capital assets?  Yes       No
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain:  Yes       No

6-3 Complete the following capital assets table:

	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ 14,526	\$ -	\$ -	\$ 14,526
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ 464,101	\$ -	\$ -	\$ 464,101
Furniture and fixtures	\$ 4,063	\$ -	\$ -	\$ 4,063
Infrastructure	\$ 430,109	\$ -	\$ -	\$ 430,109
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 912,799</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 912,799</b>

Please use this space to provide any explanations or comments:

## PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes                      No

- 7-1 Does the entity have an "old hire" firemen's pension plan?  Yes       No
- 7-2 Does the entity have a volunteer firemen's pension plan?  Yes       No

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ -</b>

What is the monthly benefit paid for 20 years of service per retiree as of Jan  \$ -

Please use this space to provide any explanations or comments:

## PART 8 - BUDGET INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes                      No                      N/A

- 8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.?  Yes       No       N/A

- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:  Yes       No       N/A

If yes: Please indicate the amount budgeted for each fund for the year reported:

Enterprise	\$ 69,837

## PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box

Yes

No

**9-1** Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X,



Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

If no, MUST explain:

## PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes

No

**10-1** Is this application for a newly formed governmental entity?



**10-1**

If yes: Date of formation:

**10-2** Has the entity changed its name in the past or current year?



**10-2**

If yes: Please list the NEW name & PRIOR name:

**10-3** Is the entity a metropolitan district?



**10-3**

Please indicate what services the entity provides:

**10-4** Does the entity have an agreement with another government to provide services?



**10-4**

If yes: List the name of the other governmental entity and the services provided:

**10-5** Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during



**10-5**

If yes: Date Filed:

**10-6** Does the entity have a certified Mill Levy?



**10-6**

If yes: Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond Redemption mills

	-
--	---

General/Other mills

	-
--	---

Total mills

	-
--	---

Please use this space to provide any explanations or comments:

## PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box		YES	NO
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

### Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedure

#### Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or EchoSign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

**The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:**

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
  - a. Include a copy of an adopted resolution that documents formal approval by the Board, **or**
  - b. Include electronic signatures obtained through a software program such as DocuSign or EchoSign in accordance with the requirements noted above.

Print the names of ALL current governing board members below.

A MAJORITY of the governing board members must complete and sign in the column below.

Board Member	Print Board Member's Name	
1	Harold Lee Johnson	I <u>Harold Lee Johnson</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Harold Lee Johnson</u> Date: <u>3-18-2019</u> My term Expires: <u>1-2022</u>
2	Patricia Meirhaeghe	I <u>Patricia Meirhaeghe</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Patricia Meirhaeghe</u> Date: <u>3-18-2019</u> My term Expires: <u>1-2022</u>
3	Nanette Wilson	I <u>Nanette Wilson</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Nanette Wilson</u> Date: <u>3-18-19</u> My term Expires: <u>1/2020</u>
4	Gary Wilson	I <u>Gary V. Wilson</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Gary V. Wilson</u> Date: <u>3/18/19</u> My term Expires: <u>1/2020</u>
5		I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
6		I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
7		I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

EXHIBIT B

ENERGY/MINERAL IMPACT ASSISTANCE  
LOAN TABLE

Project No.: 04792 Title: Penrose Sanitation District Sewer Loan  
 Loan Amount: \$142,622  
 Interest Rate: 5%  
 Term (Years): 20  
 First Payment Due Date: September 1, 2005

Pymt. #	Year	Payment	Principle	Interest	Extra Principle	Ending Balance
1	2005	\$11,492.04	\$3,736.97	\$7,755.07	\$0.00	\$138,885.03
2	2006	\$11,492.04	\$4,547.79	\$6,944.25	\$0.00	\$134,337.24
3	2007	\$11,492.04	\$4,775.18	\$6,716.86	\$0.00	\$129,562.06
4	2008	\$11,492.04	\$5,013.94	\$6,478.10	\$0.00	\$124,548.11
5	2009	\$11,492.04	\$5,264.63	\$6,227.41	\$0.00	\$119,283.46
6	2010	\$11,492.04	\$5,527.87	\$5,964.17	\$0.00	\$113,755.61
7	2011	\$11,492.04	\$5,804.26	\$5,687.78	\$0.00	\$107,951.35
8	2012	\$11,492.04	\$6,094.48	\$5,397.57	\$0.00	\$101,856.87
9	2013	\$11,492.04	\$6,399.20	\$5,092.84	\$0.00	\$95,457.67
10	2014	\$11,492.04	\$6,719.16	\$4,772.88	\$0.00	\$88,738.51
11	2015	\$11,492.04	\$7,055.12	\$4,436.93	\$0.00	\$81,683.39
12	2016	\$11,492.04	\$7,407.87	\$4,084.17	\$0.00	\$74,275.52
13	2017	\$11,492.04	\$7,778.27	\$3,713.78	\$0.00	\$66,497.25
14	2018	\$11,492.04	\$8,167.18	\$3,324.86	\$0.00	\$58,330.07
15	2019	\$11,492.04	\$8,575.54	\$2,916.50	\$0.00	\$49,754.53
16	2020	\$11,492.04	\$9,004.32	\$2,487.73	\$0.00	\$40,750.22
17	2021	\$11,492.04	\$9,454.53	\$2,037.51	\$0.00	\$31,295.68
18	2022	\$11,492.04	\$9,927.26	\$1,564.78	\$0.00	\$21,368.42
19	2023	\$11,492.04	\$10,423.62	\$1,068.42	\$0.00	\$10,944.80
20	2024	\$11,492.04	\$10,944.80	\$547.24	\$0.00	\$0.00

# Colorado Water Resource WPCRF Loan

## EXHIBIT C WATER POLLUTION CONTROL REVOLVING FUND DISADVANTAGED COMMUNITIES LOAN PROGRAM LOAN REPAYMENT SCHEDULE

PENROSE SANITATION DISTRICT, COLORADO, ACTING BY AND THROUGH ITS WATER ACTIVITY ENTERPRISE

On or before the first of each date, commencing on November 1, 2009 the  
Governmental Agency shall pay the amount set forth below:

LOAN DATE:	8/1/08
LOAN AMOUNT:	\$128,000
INTEREST RATE:	1.750%
TERM (YEARS):	20

INTEREST DATE: 08/01/09

PAYMENT DATES	PAYMENT	PRINCIPAL	REMAINING PRINCIPAL	CALCULATED INTEREST	INTEREST ALLOCATION FOR AUTHORITY PURPOSES ONLY	
					INTEREST	ADMIN. FEE
11/01/09	\$1,903.22	\$1,343.22	\$126,000.00			
05/01/10	\$3,847.24	\$2,738.99	\$126,658.78	\$580.00	60.00	500.00
11/01/10	\$3,847.24	\$2,762.96	\$123,917.79	\$1,108.25	158.25	950.00
05/01/11	\$3,847.24	\$2,787.14	\$121,154.83	\$1,084.28	134.28	950.00
11/01/11	\$3,847.24	\$2,811.52	\$118,387.69	\$1,060.10	110.10	950.00
05/01/12	\$3,847.24	\$2,836.12	\$115,556.17	\$1,035.72	85.72	950.00
11/01/12	\$3,847.24	\$2,860.94	\$112,720.05	\$1,011.12	61.12	950.00
05/01/13	\$3,847.24	\$2,885.97	\$109,859.11	\$986.30	36.30	900.00
11/01/13	\$3,847.24	\$2,911.23	\$106,973.14	\$961.27	11.27	900.00
05/01/14	\$3,847.24	\$2,936.70	\$104,061.91	\$936.01	66.01	850.00
11/01/14	\$3,847.24	\$2,962.39	\$101,125.21	\$910.54	40.54	850.00
05/01/15	\$3,847.24	\$2,988.32	\$98,182.82	\$884.85	14.85	800.00
11/01/15	\$3,847.24	\$3,014.46	\$95,174.50	\$859.92	8.92	800.00
05/01/16	\$3,847.24	\$3,040.84	\$92,100.04	\$832.78	2.78	750.00
11/01/16	\$3,847.24	\$3,067.45	\$89,119.20	\$806.40	6.40	750.00
05/01/17	\$3,847.24	\$3,094.28	\$86,051.75	\$779.79	1.79	700.00
11/01/17	\$3,847.24	\$3,121.36	\$82,957.46	\$752.95	1.95	700.00
05/01/18	\$3,847.24	\$3,148.67	\$79,836.10	\$725.88	125.88	600.00
11/01/18	\$3,847.24	\$3,176.22	\$76,687.43	\$698.57	98.57	600.00
05/01/19	\$3,847.24	\$3,204.02	\$73,511.21	\$671.02	71.02	600.00
11/01/19	\$3,847.24	\$3,232.05	\$70,307.19	\$643.22	43.22	650.00
05/01/20	\$3,847.24	\$3,260.33	\$67,075.14	\$615.19	15.19	600.00
11/01/20	\$3,847.24	\$3,288.86	\$63,814.81	\$586.91	86.91	500.00
05/01/21	\$3,847.24	\$3,317.64	\$60,525.95	\$558.38	38.38	450.00
11/01/21	\$3,847.24	\$3,346.67	\$57,208.31	\$529.60	29.60	450.00
05/01/22	\$3,847.24	\$3,375.95	\$53,861.64	\$500.67	100.67	400.00
11/01/22	\$3,847.24	\$3,405.49	\$50,485.66	\$471.28	71.28	400.00
05/01/23	\$3,847.24	\$3,435.29	\$47,080.20	\$441.75	41.75	350.00
11/01/23	\$3,847.24	\$3,465.35	\$43,644.91	\$411.95	11.95	350.00
05/01/24	\$3,847.24	\$3,495.67	\$40,179.56	\$381.89	1.89	300.00
11/01/24	\$3,847.24	\$3,526.26	\$36,683.89	\$351.57	51.57	300.00
05/01/25	\$3,847.24	\$3,557.11	\$33,157.63	\$320.96	20.96	200.00
11/01/25	\$3,847.24	\$3,588.24	\$29,600.52	\$290.13	10.13	150.00
05/01/26	\$3,847.24	\$3,619.63	\$26,012.28	\$259.00	59.00	100.00
11/01/26	\$3,847.24	\$3,651.30	\$22,392.65	\$227.61	27.61	100.00
05/01/27	\$3,847.24	\$3,683.25	\$18,741.35	\$195.94	9.94	100.00
11/01/27	\$3,847.24	\$3,715.48	\$15,056.10	\$163.99	3.99	100.00
05/01/28	\$3,847.24	\$3,747.99	\$11,342.62	\$131.76	1.76	50.00
11/01/28	\$3,847.24	\$3,780.79	\$7,594.63	\$99.25	9.25	50.00
05/01/29	\$3,847.21	\$3,813.84	\$0.00	\$66.45	46.45	20.00
				\$33.37	23.37	10.00
<b>Total</b>	<b>\$151,946.55</b>	<b>\$128,000.00</b>		<b>\$23,945.65</b>	<b>\$3,466.55</b>	<b>\$20,480.00</b>