

## Commonwealth of Massachusetts

### OFFICE OF THE COMPTROLLER

One Ashburton Place, 9th Floor Boston, Massachusetts 02108 (617) 727-5000 MACOMPTROLLER.ORG



#### MEMORANDUM

**To:** Chief Fiscal Officers, MMARS Liaisons, and MMMARS Chargeback Liaisons

From: Kevin McHugh, Assistant Comptroller

Thomas Smith-Vaughan, Chief Fiscal Officer

**Date:** October 26, 2021

**Subject:** Comptroller Office's Fiscal Year 2022 Single Audit Chargeback

Comptroller Memo FY2022-09

#### **Executive Summary**

This memo provides guidance and information regarding the Office of the Comptroller's Single Audit Chargeback for Fiscal Year 2022 to support the operation of the financial accounting and reporting system for the Commonwealth.

The Office of the Comptroller is authorized to collect a portion of the cost of the comprehensive statewide Single State Audit. The Fiscal Year 2021 audit costs are payable through the Fiscal Year 2022 chargeback. A component of the Fiscal Year 2021 audit is an IT review of the enterprise payroll system, HR/CMS. If a department did not receive federal funds then a base annual audit charge of \$500 is being billed.

Departments that receive federal program funding are billed based on total federal receipts for the fiscal year. Please refer to the SEFA, Schedule of Expenditures of Federal Awards, for details. Each year funding levels may move their chargeback into higher or lower tiers. These chargeback costs have been approved by the U.S. Department of Health and Human Services and the amount was determined by using the approved methodology as in prior years. The Fiscal Year 2022 rates per agency are attached to this e-mail.

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Both the Intergovernmental Encumbrance (IE in draft) and the bill (ITI in final) for the Fiscal Year 2021 Single State Audit charges in Fiscal Year 2022 have been entered in the document catalog. **The transaction ID for the IE is: STATESINGLEAUDIT2022.** 

Bills will now be issued annually for departments with a chargeback of less than \$5,000. The document ID standard for departments being billed annually will be **STATESINGLEAUDIT2022.** 

Departments with chargeback amounts greater than \$5,000 will be billed semi-annually with a document standard ID of **STATESINGLEAUDIT2201** for the first half. Departments with semi-annual billings will be notified in May of their second semi-annual chargeback.

Buyer agencies are required to make payment on undisputed bills within 30 days from receipt of an ITI by completing an ITA (Internal Transaction Agreement).

Please forward this memo to the appropriate staff at your agency and direct any questions you may have to Tran Truong at 617-973-2690.

Enc. FY22 Single Audit Chargeback

cc: General Counsels

**MMARS** Chargeback Liaisons

**Internal Distribution** 

# Office of the Comptroller Single Audit Chargeback for FY22 (FY2021 Audit)

IE: STATESINGLEAUDIT2022
ITI for Annual: STATESINGLEAUDIT2022
ITI For Semi-Annual: SA1: STATESINGLEAUDIT22S1
SA2: STATESINGLEAUDIT22S2

Dept.         FY22 Total         Billing Frequency           ADD         \$2,500.00         A           AGO         \$6,500.00         S           AGR         \$6,500.00         S           ALA         \$5,000.00         S           ANF         \$500.00         A           APC         \$500.00         A           ART         \$1,500.00         A           ATB         \$500.00         A           BBE         \$500.00         A	
AGO       \$6,500.00       \$         AGR       \$6,500.00       \$         ALA       \$5,000.00       \$         ANF       \$500.00       A         APC       \$500.00       A         ART       \$1,500.00       A         ATB       \$500.00       A	
AGR \$6,500.00 S  ALA \$5,000.00 S  ANF \$500.00 A  APC \$500.00 A  ART \$1,500.00 A  ATB \$500.00 A	
ALA \$5,000.00 S  ANF \$500.00 A  APC \$500.00 A  ART \$1,500.00 A  ATB \$500.00 A	
ANF \$500.00 A APC \$500.00 A ART \$1,500.00 A ATB \$500.00 A	
APC \$500.00 A  ART \$1,500.00 A  ATB \$500.00 A	
ART \$1,500.00 A ATB \$500.00 A	
ATB \$500.00 A	
<b>DDL</b>   5500.00  /·	
BCC \$500.00 A	
BER \$500.00 A	
BHC \$500.00 A	
BLC \$3,500.00 A	
BRC \$500.00 A	
BRI \$1,500.00 A	
BSB \$500.00 A	
BSC \$500.00 A	
BSD \$1,500.00 A	
<b>CAD</b> \$500.00 A	
CCC \$500.00 A	
<b>CDA</b> \$23,000.00 S	
CHE \$500.00 A	
CHS \$1,500.00 A	
CJC \$500.00 A	
CJT \$1,500.00 A	
CME \$1,000.00 A	
CNB \$500.00 A	
CPC \$1,500.00 A	
<b>CPF</b> \$500.00 A	
<b>CPI</b> \$500.00 A	
<b>CSC</b> \$500.00 A	
<b>DAA</b> \$1,500.00 A	
<b>DAC</b> \$2,500.00 A	
<b>DCP</b> \$2,500.00 A	
<b>DCR</b> \$17,000.00 S	
<b>DFS</b> \$1,500.00 A	
<b>DMH</b> \$23,000.00 S	
<b>DMR</b> \$11,000.00 S	
<b>DOB</b> \$500.00 A	
<b>DOC</b> \$11,500.00 S	
<b>DOE</b> \$104,266.00 S	
<b>DOI</b> \$1,000.00 A	
<b>DOR</b> \$22,500.00 S	
<b>DOS</b> \$500.00 A	
<b>DOT</b> \$42,000.00 S	

Dept.	FY22 Total	Billing Frequency (A/S)
DPH	\$82,875.20	S
DPU	\$2,500.00	A
DSS	\$23,000.00	S
DYS	\$2,500.00	A
EAS	\$1,500.00	A
EDU	\$2,500.00	A
EEC		S
EED	\$17,000.00	A
	\$500.00	S
EHS	\$460,345.60	<u> </u>
ELD	\$23,000.00	
ENE	\$2,500.00	A
ENV	\$17,000.00	S
EOL	\$210,110.00	S
EPS	\$80,375.20	S
EQE	\$500.00	A
ETH	\$500.00	A
FRC	\$500.00	А
FSC	\$500.00	А
FWE	\$17,000.00	S
GCC	\$500.00	Α
GCN	\$500.00	Α
GIC	\$500.00	А
GOV	\$500.00	А
HCC	\$500.00	А
HCF	\$500.00	А
HLY	\$500.00	А
HOU	\$500.00	Α
HPC	\$500.00	A
HRD	\$500.00	A
HSD	\$1,500.00	A
HST	\$500.00	A
IGO	\$500.00	A
ITD	\$86,036.00	S
LIB	\$500.00	A
LOT	\$500.00	A
MAS	\$500.00	A
MBC	\$500.00	A
MCA	\$500.00	A
MCB	\$17,000.00	S
		S A
MCC	\$500.00	A
MCD	\$1,500.00	A A
MGC	\$500.00	
MHL	\$500.00	Α
MID	\$1,500.00	A
MIL	\$23,000.00	S
MMA	\$500.00	A
MMP	\$1,500.00	A
MRC	\$23,000.00	S
MWC	\$500.00	A
NAC	\$500.00	А
NEC	\$500.00	А
NFK	\$1,500.00	А
NOR	\$1,000.00	А
NSC	\$500.00	А

NSD	Dept.	FY22 Total	Billing Frequency (A/S)
OCA         \$500.00         A           OCD         \$60,422.00         S           OHA         \$1,500.00         A           ORI         \$6,500.00         A           OSD         \$500.00         A           PAR         \$1,500.00         A           PER         \$500.00         A           PER         \$500.00         A           POL         \$17,000.00         S           QCC         \$500.00         A           RCC         \$500.00         A           REG         \$500.00         A           REG         \$500.00         A           SAO         \$500.00         A           SCA         \$500.00         A           SDA         \$500.00         A           SDA         \$500.00         A           SDB         \$1,000.00         A           SDB         \$1,500.00         A           SDF         \$2,500.00         A           SDF         \$2,500.00         A           SDM         \$1,500.00         A           SDM         \$1,500.00         A           SDD         \$500.00         A	NSD	\$500.00	А
OCD \$60,422.00 S OHA \$1,500.00 A ORI \$6,500.00 S OSC \$500.00 A OSD \$500.00 A PAR \$1,500.00 A PER \$500.00 A PER \$500.00 A POL \$17,000.00 S  CC \$500.00 A POL \$17,000.00 S  CC \$500.00 A  REG \$500.00 A REG \$500.00 A REG \$500.00 A REG \$500.00 A  SAD \$500.00 A  SAD \$500.00 A  SOB \$1,000.00 A  SDB \$1,000.00 A  SDB \$1,000.00 A  SDB \$1,000.00 A  SDB \$1,500.00 A  SDB \$1,500.00 A  SDD \$500.00 A  SDB \$1,500.00 A  SDB \$1,500.00 A  SDB \$1,500.00 A  SDB \$1,500.00 A  SDD \$500.00 A	NWD	\$1,500.00	А
OHA         \$1,500.00         A           ORI         \$6,500.00         S           OSC         \$500.00         A           OSD         \$500.00         A           PAR         \$1,500.00         A           PER         \$500.00         A           PLY         \$1,500.00         A           POL         \$17,000.00         S           QCC         \$500.00         A           RCC         \$500.00         A           REG         \$500.00         A           RGT         \$5,000.00         A           SAO         \$500.00         A           SCA         \$500.00         A           SDA         \$500.00         A           SDB         \$1,000.00         A           SDB         \$1,500.00         A           SDD         \$500.00         A           SDD         \$500.00         A           SDF         \$2,500.00         A           SDF         \$2,500.00         A           SDM         \$1,500.00         A           SDM         \$1,500.00         A           SDP         \$500.00         A	OCA	\$500.00	А
ORI         \$6,500.00         S           OSC         \$500.00         A           OSD         \$500.00         A           PAR         \$1,500.00         A           PER         \$500.00         A           PLY         \$1,500.00         A           POL         \$17,000.00         S           QCC         \$500.00         A           RCC         \$500.00         A           REG         \$500.00         A           REG         \$500.00         A           SAO         \$500.00         A           SDA         \$500.00         A           SDA         \$500.00         A           SDB         \$1,000.00         A           SDB         \$1,500.00         A           SDD         \$500.00         A           SDD         \$500.00         A           SDF         \$2,500.00         A           SDF         \$2,500.00         A           SDF         \$2,500.00         A           SDM         \$1,500.00         A           SDD         \$500.00         A           SDD         \$500.00         A <tr< th=""><th>OCD</th><th>\$60,422.00</th><th>S</th></tr<>	OCD	\$60,422.00	S
ORI         \$6,500.00         S           OSC         \$500.00         A           OSD         \$500.00         A           PAR         \$1,500.00         A           PER         \$500.00         A           PLY         \$1,500.00         A           POL         \$17,000.00         S           QCC         \$500.00         A           RCC         \$500.00         A           REG         \$500.00         A           REG         \$500.00         A           SAO         \$500.00         A           SDA         \$500.00         A           SDA         \$500.00         A           SDB         \$1,000.00         A           SDB         \$1,500.00         A           SDD         \$500.00         A           SDD         \$500.00         A           SDF         \$2,500.00         A           SDF         \$2,500.00         A           SDF         \$2,500.00         A           SDM         \$1,500.00         A           SDD         \$500.00         A           SDD         \$500.00         A <tr< th=""><th>ОНА</th><th>\$1,500.00</th><th>Α</th></tr<>	ОНА	\$1,500.00	Α
OSC         \$500.00         A           OSD         \$500.00         A           PAR         \$1,500.00         A           PER         \$500.00         A           PDLY         \$1,500.00         A           POL         \$17,000.00         S           QCC         \$500.00         A           REG         \$500.00         A           REG         \$500.00         A           RA         \$500.00         A           SAO         \$500.00         A           SDA         \$500.00         A           SDA         \$500.00         A           SDB         \$1,000.00         A           SDB         \$1,500.00         A           SDD         \$500.00         A           SDD         \$500.00         A           SDF         \$2,500.00         A           SDF         \$2,500.00         A           SDF         \$2,500.00         A           SDF         \$2,500.00         A           SDM         \$1,500.00         A           SDN         \$1,500.00         A           SDD         \$500.00         A      <	ORI		S
OSD         \$500.00         A           PAR         \$1,500.00         A           PER         \$500.00         A           PLY         \$1,500.00         A           POL         \$17,000.00         S           QCC         \$500.00         A           RCC         \$500.00         A           REG         \$500.00         A           RGT         \$5,000.00         A           SAO         \$500.00         A           SDA         \$500.00         A           SDB         \$1,000.00         A           SDB         \$1,500.00         A           SDD         \$500.00         A           SDF         \$2,500.00         A           SDF         \$2,500.00         A           SDM         \$1,500.00         A           SDN         \$1,000.0         A           SDS         \$1,000.0         A <tr< th=""><th>OSC</th><th></th><th>Α</th></tr<>	OSC		Α
PAR \$1,500.00 A PER \$500.00 A PLY \$1,500.00 A POL \$17,000.00 S QCC \$500.00 A RCC \$500.00 A REG \$500.00 A REG \$500.00 A RGT \$5,000.00 S SAO \$500.00 A SCA \$500.00 A SDA \$500.00 A SDB \$1,000.00 A SDB \$1,500.00 A SDB \$1,000.00 A SDB \$1,500.00 A STC \$500.00 A STC \$500.	OSD		А
PER         \$500.00         A           PLY         \$1,500.00         A           POL         \$17,000.00         S           QCC         \$500.00         A           REG         \$500.00         A           REG         \$500.00         A           RGT         \$5,000.00         A           SAO         \$500.00         A           SDA         \$500.00         A           SDB         \$1,000.00         A           SDB         \$1,500.00         A           SDD         \$500.00         A           SDD         \$500.00         A           SDD         \$500.00         A           SDF         \$2,500.00         A           SDF         \$2,500.00         A           SDF         \$2,500.00         A           SDM         \$1,500.00         A           SDM         \$1,500.00         A           SDN         \$1,500.00         A           SDW         \$1,000.00         A           SEA         \$500.00         A           SEN         \$500.00         A           SPN         \$500.00         A	PAR		А
PLY         \$1,500.00         A           POL         \$17,000.00         S           QCC         \$500.00         A           RCC         \$500.00         A           REG         \$500.00         A           RGT         \$5,000.00         A           SAO         \$500.00         A           SCA         \$500.00         A           SDA         \$500.00         A           SDB         \$1,000.00         A           SDB         \$1,500.00         A           SDD         \$500.00         A           SDD         \$500.00         A           SDF         \$2,500.00         A           SDF         \$2,500.00         A           SDH         \$1,500.00         A           SDM         \$1,500.00         A           SDN         \$1,500.00         A           SDD         \$500.00         A           SDD         \$500.00         A           SDD         \$500.00         A           SDW         \$1,000.00         A           SDW         \$1,000.00         A           SEC         \$1,000.00         A	PER		А
POL         \$17,000.00         \$           QCC         \$500.00         A           RCC         \$500.00         A           REG         \$500.00         A           RGT         \$5,000.00         \$           SAO         \$500.00         A           SCA         \$500.00         A           SDA         \$500.00         A           SDB         \$1,000.00         A           SDC         \$1,500.00         A           SDD         \$500.00         A           SDE         \$1,500.00         A           SDF         \$2,500.00         A           SDH         \$1,500.00         A           SDM         \$1,500.00         A           SDM         \$1,500.00         A           SDN         \$1,500.00         A           SDP         \$500.00         A           SDS         \$1,000.00         A           SEA         \$500.00         A           SEC         \$17,000.00         S           SEN         \$500.00         A           STC         \$500.00         A           STC         \$500.00         A	PLY		Α
QCC         \$500.00         A           RCC         \$500.00         A           REG         \$500.00         A           RGT         \$5,000.00         S           SAO         \$500.00         A           SCA         \$500.00         A           SDA         \$500.00         A           SDB         \$1,000.00         A           SDC         \$1,500.00         A           SDD         \$500.00         A           SDE         \$1,500.00         A           SDF         \$2,500.00         A           SDF         \$2,500.00         A           SDM         \$1,500.00         A           SDM         \$1,500.00         A           SDN         \$1,500.00         A           SDN         \$1,000.00         A           SDS         \$1,000.00         A           SEA         \$500.00         A           SEC         \$17,000.00         A           SEN         \$500.00         A           SCC         \$1,500.00         A           SCC         \$1,500.00         A           SCC         \$1,500.00         A <th></th> <th></th> <th>S</th>			S
RCC         \$500.00         A           REG         \$500.00         A           RGT         \$5,000.00         S           SAO         \$500.00         A           SCA         \$500.00         A           SDA         \$500.00         A           SDB         \$1,000.00         A           SDC         \$1,500.00         A           SDD         \$500.00         A           SDE         \$1,500.00         A           SDF         \$2,500.00         A           SDH         \$1,500.00         A           SDM         \$1,500.00         A           SDN         \$1,500.00         A           SDN         \$1,000.00         A           SDS         \$1,000.00         A           SDW         \$1,000.00         A           SEA         \$500.00         A           SEC         \$17,000.00         A           SEN         \$500.00         A           SDR         \$1,500.00         A           SCOR         \$1,500.00         A           STC         \$500.00         A           STC         \$500.00         A <th></th> <th></th> <th>А</th>			А
REG         \$500.00         A           RGT         \$5,000.00         S           SAO         \$500.00         A           SCA         \$500.00         A           SDB         \$1,000.00         A           SDC         \$1,500.00         A           SDD         \$500.00         A           SDE         \$1,500.00         A           SDF         \$2,500.00         A           SDH         \$1,500.00         A           SDM         \$1,500.00         A           SDN         \$1,500.00         A           SDN         \$1,500.00         A           SDD         \$500.00         A           SDW         \$1,000.00         A           SDW         \$1,000.00         A           SEA         \$500.00         A           SEC         \$17,000.00         S           SEN         \$500.00         A           SDC         \$1,500.00         A           STC         \$500.00         A           SRB         \$500.00         A           STC         \$500.00         A           STC         \$500.00         A	<u> </u>		А
RGT         \$5,000.00         S           SAO         \$500.00         A           SCA         \$500.00         A           SDA         \$500.00         A           SDB         \$1,000.00         A           SDC         \$1,500.00         A           SDD         \$500.00         A           SDE         \$1,500.00         A           SDF         \$2,500.00         A           SDH         \$1,500.00         A           SDM         \$1,500.00         A           SDN         \$1,500.00         A           SDN         \$1,500.00         A           SDS         \$1,000.00         A           SDW         \$1,000.00         A           SEA         \$500.00         A           SEC         \$17,000.00         S           SEN         \$500.00         A           SIC         \$1,000.00         A           SRB         \$500.00         A           SRB         \$500.00         A           STC         \$500.00         A           STC         \$500.00         A           TRE         \$1,500.00         A			A
SAO         \$500.00         A           SCA         \$500.00         A           SDB         \$1,000.00         A           SDC         \$1,500.00         A           SDD         \$500.00         A           SDE         \$1,500.00         A           SDF         \$2,500.00         A           SDH         \$1,500.00         A           SDM         \$1,500.00         A           SDN         \$1,500.00         A           SDN         \$1,500.00         A           SDP         \$500.00         A           SDS         \$1,000.00         A           SDW         \$1,000.00         A           SEA         \$500.00         A           SEC         \$17,000.00         S           SEN         \$500.00         A           SJC         \$1,000.00         A           SCR         \$1,500.00         A           STC         \$500.00         A           STC         \$500.00         A           STC         \$500.00         A           TRE         \$500.00         A           TRE         \$1,500.00         A			S
SCA         \$500.00         A           SDB         \$1,000.00         A           SDC         \$1,500.00         A           SDD         \$500.00         A           SDE         \$1,500.00         A           SDF         \$2,500.00         A           SDH         \$1,500.00         A           SDM         \$1,500.00         A           SDN         \$1,500.00         A           SDP         \$500.00         A           SDS         \$1,000.00         A           SDW         \$1,000.00         A           SEA         \$500.00         A           SEC         \$17,000.00         S           SEN         \$500.00         A           SJC         \$1,000.00         A           SJC         \$1,000.00         A           SRB         \$500.00         A           SRB         \$500.00         A           STC         \$500.00         A           STC         \$500.00         A           STC         \$500.00         A           TRE         \$1,500.00         A           TRE         \$1,500.00         A			
SDA         \$500.00         A           SDB         \$1,000.00         A           SDC         \$1,500.00         A           SDD         \$500.00         A           SDE         \$1,500.00         A           SDH         \$1,500.00         A           SDM         \$1,500.00         A           SDN         \$1,500.00         A           SDP         \$500.00         A           SDS         \$1,000.00         A           SDW         \$1,000.00         A           SEA         \$500.00         A           SEC         \$17,000.00         S           SEN         \$500.00         A           SIC         \$1,000.00         A           SOR         \$1,500.00         A           SRB         \$500.00         A           STC         \$500.00         A           STC         \$500.00         A           TAC         \$500.00         A           TRB         \$500.00         A           TRE         \$1,500.00         A           TRE         \$1,500.00         A           VET         \$500.00         A	<u> </u>		Α
SDB         \$1,000.00         A           SDC         \$1,500.00         A           SDD         \$500.00         A           SDE         \$1,500.00         A           SDF         \$2,500.00         A           SDM         \$1,500.00         A           SDN         \$1,500.00         A           SDP         \$500.00         A           SDS         \$1,000.00         A           SDW         \$1,000.00         A           SEA         \$500.00         A           SEC         \$17,000.00         S           SEN         \$500.00         A           SIC         \$1,000.00         A           SOR         \$1,500.00         A           SRB         \$500.00         A           STC         \$500.00         A           STC         \$500.00         A           SUF         \$1,500.00         A           TRB         \$500.00         A           TRE         \$1,500.00         A           TRE         \$1,500.00         A           VET         \$500.00         A           VET         \$500.00         A			Α
SDC         \$1,500.00         A           SDD         \$500.00         A           SDE         \$1,500.00         A           SDF         \$2,500.00         A           SDM         \$1,500.00         A           SDM         \$1,500.00         A           SDN         \$1,500.00         A           SDP         \$500.00         A           SDS         \$1,000.00         A           SEA         \$500.00         A           SEC         \$17,000.00         S           SEN         \$500.00         A           SIC         \$1,000.00         A           SOR         \$1,500.00         A           SRB         \$500.00         A           STC         \$500.00         A           STC         \$500.00         A           TAC         \$500.00         A           TRB         \$500.00         A           TRE         \$1,500.00         A           TRE         \$1,500.00         A           TRE         \$1,500.00         A           TRE         \$1,500.00         A           VET         \$500.00         A			A
SDD         \$500.00         A           SDE         \$1,500.00         A           SDF         \$2,500.00         A           SDM         \$1,500.00         A           SDN         \$1,500.00         A           SDP         \$500.00         A           SDS         \$1,000.00         A           SDW         \$1,000.00         A           SEA         \$500.00         A           SEC         \$17,000.00         A           SIC         \$1,000.00         A           SOR         \$1,500.00         A           SRB         \$500.00         A           STC         \$500.00         A           STC         \$500.00         A           TAC         \$500.00         A           TRB         \$500.00         A           TRE         \$1,500.00         A           TRE         \$1,500.00         A           TRE         \$1,500.00         A           VWA         \$23,000.00         S           WES         \$1,500.00         A           WES         \$1,500.00         A           WES         \$1,500.00         A			A
SDE         \$1,500.00         A           SDF         \$2,500.00         A           SDM         \$1,500.00         A           SDN         \$1,500.00         A           SDP         \$500.00         A           SDS         \$1,000.00         A           SDW         \$1,000.00         A           SEA         \$500.00         A           SEC         \$17,000.00         S           SEN         \$500.00         A           SJC         \$1,000.00         A           SOR         \$1,500.00         A           SRB         \$500.00         A           STC         \$500.00         A           STC         \$500.00         A           TAC         \$500.00         A           TRB         \$500.00         A           TRE         \$1,500.00         A           TRE         \$1,500.00         A           VET         \$500.00         A           VWA         \$23,000.00         S           WES         \$1,500.00         A           WES         \$1,500.00         A			Α
SDF         \$2,500.00         A           SDM         \$1,500.00         A           SDN         \$1,500.00         A           SDP         \$500.00         A           SDS         \$1,000.00         A           SDW         \$1,000.00         A           SEA         \$500.00         A           SEC         \$17,000.00         S           SEN         \$500.00         A           SJC         \$1,000.00         A           SOR         \$1,500.00         A           SRB         \$500.00         A           STC         \$500.00         A           SUF         \$1,500.00         A           TAC         \$500.00         A           TRB         \$500.00         A           TRE         \$1,500.00         A           TRE         \$1,500.00         A           VET         \$500.00         A           VWA         \$23,000.00         S           WES         \$1,500.00         A           WES         \$1,500.00         A			A
SDH         \$1,500.00         A           SDM         \$1,500.00         A           SDN         \$1,500.00         A           SDP         \$500.00         A           SDS         \$1,000.00         A           SDW         \$1,000.00         A           SEA         \$500.00         A           SEC         \$17,000.00         S           SEN         \$500.00         A           SJC         \$1,000.00         A           SOR         \$1,500.00         A           SRB         \$500.00         A           STC         \$500.00         A           SUF         \$1,500.00         A           TAC         \$500.00         A           TRB         \$500.00         A           TRE         \$1,500.00         A           VET         \$500.00         A           VVA         \$23,000.00         S           WEL         \$1,500.00         A           WES         \$1,500.00         A			Α
SDM         \$1,500.00         A           SDN         \$1,500.00         A           SDP         \$500.00         A           SDS         \$1,000.00         A           SDW         \$1,000.00         A           SEA         \$500.00         A           SEC         \$17,000.00         S           SEN         \$500.00         A           SJC         \$1,000.00         A           SOR         \$1,500.00         A           SRB         \$500.00         A           STC         \$500.00         A           STC         \$500.00         A           TAC         \$500.00         A           TRE         \$1,500.00         A           TRE         \$1,500.00         A           VET         \$500.00         A           VVA         \$23,000.00         S           WEL         \$1,500.00         A           WES         \$1,500.00         A           WOR         \$500.00         A	SDH		А
SDN         \$1,500.00         A           SDP         \$500.00         A           SDS         \$1,000.00         A           SDW         \$1,000.00         A           SEA         \$500.00         A           SEC         \$17,000.00         S           SEN         \$500.00         A           SJC         \$1,000.00         A           SOR         \$1,500.00         A           SRB         \$500.00         A           STC         \$500.00         A           SUF         \$1,500.00         A           TAC         \$500.00         A           TRB         \$500.00         A           TRE         \$1,500.00         A           VET         \$500.00         A           VWA         \$23,000.00         S           WEL         \$1,500.00         A           WES         \$1,500.00         A           WOR         \$500.00         A			А
SDP         \$500.00         A           SDS         \$1,000.00         A           SDW         \$1,000.00         A           SEA         \$500.00         A           SEC         \$17,000.00         S           SEN         \$500.00         A           SJC         \$1,000.00         A           SOR         \$1,500.00         A           SRB         \$500.00         A           STC         \$500.00         A           SUF         \$1,500.00         A           TAC         \$500.00         A           TRB         \$500.00         A           TRE         \$1,500.00         A           VET         \$500.00         A           VWA         \$23,000.00         S           WEL         \$1,500.00         A           WES         \$1,500.00         A           WOR         \$500.00         A	SDN		А
SDS         \$1,000.00         A           SDW         \$1,000.00         A           SEA         \$500.00         A           SEC         \$17,000.00         S           SEN         \$500.00         A           SJC         \$1,000.00         A           SOR         \$1,500.00         A           SRB         \$500.00         A           STC         \$500.00         A           STC         \$500.00         A           TAC         \$500.00         A           TRB         \$500.00         A           TRC         \$3,500.00         A           TRE         \$1,500.00         A           VET         \$500.00         A           VWA         \$23,000.00         S           WEL         \$1,500.00         A           WES         \$1,500.00         A           WOR         \$500.00         A	SDP		Α
SEA         \$500.00         A           SEC         \$17,000.00         S           SEN         \$500.00         A           SJC         \$1,000.00         A           SOR         \$1,500.00         A           SRB         \$500.00         A           SSA         \$500.00         A           STC         \$500.00         A           SUF         \$1,500.00         A           TRC         \$3,500.00         A           TRC         \$3,500.00         A           TRE         \$1,500.00         A           VET         \$500.00         S           WEL         \$17,000.00         S           WES         \$1,500.00         A           WOR         \$500.00         A	SDS	\$1,000.00	А
SEC         \$17,000.00         S           SEN         \$500.00         A           SJC         \$1,000.00         A           SOR         \$1,500.00         A           SRB         \$500.00         A           SSA         \$500.00         A           STC         \$500.00         A           SUF         \$1,500.00         A           TAC         \$500.00         A           TRB         \$500.00         A           TRC         \$3,500.00         A           VET         \$500.00         A           VWA         \$23,000.00         S           WEL         \$1,500.00         A           WES         \$1,500.00         A           WOR         \$500.00         A	SDW	\$1,000.00	А
SEN         \$500.00         A           SJC         \$1,000.00         A           SOR         \$1,500.00         A           SRB         \$500.00         A           SSA         \$500.00         A           STC         \$500.00         A           SUF         \$1,500.00         A           TAC         \$500.00         A           TRB         \$500.00         A           TRC         \$3,500.00         A           VET         \$500.00         A           VWA         \$23,000.00         S           WEL         \$1,500.00         A           WES         \$1,500.00         A           WOR         \$500.00         A	SEA	\$500.00	А
SEN         \$500.00         A           SJC         \$1,000.00         A           SOR         \$1,500.00         A           SRB         \$500.00         A           SSA         \$500.00         A           STC         \$500.00         A           SUF         \$1,500.00         A           TAC         \$500.00         A           TRB         \$500.00         A           TRC         \$3,500.00         A           TRE         \$1,500.00         A           VET         \$500.00         S           WEL         \$17,000.00         S           WES         \$1,500.00         A           WOR         \$500.00         A	SEC	\$17,000.00	S
SOR         \$1,500.00         A           SRB         \$500.00         A           SSA         \$500.00         A           STC         \$500.00         A           SUF         \$1,500.00         A           TAC         \$500.00         A           TRB         \$500.00         A           TRC         \$3,500.00         A           VET         \$500.00         A           VVA         \$23,000.00         S           WEL         \$1,500.00         A           WES         \$1,500.00         A           WOR         \$500.00         A	SEN	\$500.00	А
SRB         \$500.00         A           SSA         \$500.00         A           STC         \$500.00         A           SUF         \$1,500.00         A           TAC         \$500.00         A           TRB         \$500.00         A           TRC         \$3,500.00         A           VET         \$500.00         A           VVA         \$23,000.00         S           WEL         \$1,500.00         A           WES         \$1,500.00         A           WOR         \$500.00         A	SJC	\$1,000.00	Α
SSA         \$500.00         A           STC         \$500.00         A           SUF         \$1,500.00         A           TAC         \$500.00         A           TRB         \$500.00         A           TRC         \$3,500.00         A           TRE         \$1,500.00         A           VET         \$500.00         A           VWA         \$23,000.00         S           WEL         \$17,000.00         S           WES         \$1,500.00         A           WOR         \$500.00         A	SOR	\$1,500.00	А
STC         \$500.00         A           SUF         \$1,500.00         A           TAC         \$500.00         A           TRB         \$500.00         A           TRC         \$3,500.00         A           TRE         \$1,500.00         A           VET         \$500.00         A           VWA         \$23,000.00         S           WEL         \$17,000.00         S           WES         \$1,500.00         A           WOR         \$500.00         A	SRB	\$500.00	А
SUF \$1,500.00 A  TAC \$500.00 A  TRB \$500.00 A  TRC \$3,500.00 A  TRE \$1,500.00 A  VET \$500.00 A  VWA \$23,000.00 S  WEL \$17,000.00 S  WES \$1,500.00 A  WOR \$500.00 A	SSA	\$500.00	А
TAC       \$500.00       A         TRB       \$500.00       A         TRC       \$3,500.00       A         TRE       \$1,500.00       A         VET       \$500.00       A         VWA       \$23,000.00       S         WEL       \$17,000.00       S         WES       \$1,500.00       A         WOR       \$500.00       A	STC	\$500.00	А
TRB         \$500.00         A           TRC         \$3,500.00         A           TRE         \$1,500.00         A           VET         \$500.00         A           VWA         \$23,000.00         S           WEL         \$17,000.00         S           WES         \$1,500.00         A           WOR         \$500.00         A	SUF	\$1,500.00	А
TRC \$3,500.00 A  TRE \$1,500.00 A  VET \$500.00 A  VWA \$23,000.00 S  WEL \$17,000.00 S  WES \$1,500.00 A  WOR \$500.00 A	TAC	\$500.00	A
TRE \$1,500.00 A  VET \$500.00 A  VWA \$23,000.00 S  WEL \$17,000.00 S  WES \$1,500.00 A  WOR \$500.00 A	TRB	\$500.00	
VET         \$500.00         A           VWA         \$23,000.00         S           WEL         \$17,000.00         S           WES         \$1,500.00         A           WOR         \$500.00         A	TRC	\$3,500.00	A
VWA         \$23,000.00         \$           WEL         \$17,000.00         \$           WES         \$1,500.00         A           WOR         \$500.00         A	TRE	\$1,500.00	А
WEL         \$17,000.00         S           WES         \$1,500.00         A           WOR         \$500.00         A	VET	\$500.00	
WES \$1,500.00 A WOR \$500.00 A	VWA	\$23,000.00	
<b>WOR</b> \$500.00 A	WEL		S
7000.00	WES	\$1,500.00	A
<b>WSC</b> \$500.00 A	<u> </u>	·	
Total \$1,608,930	WSC		A

**Total** \$1,608,930