



The Financial Services Department is responsible for the control of all financial activities of the City/District and Community Development Agency, including the disbursement of financial resources and ensuring that adequate resources are available.

- The Administration program is in charge of cash management, investment, budgeting, financial reporting, debt services administration, internal control, and formulation of financial policy for the City/District and Community Development Agency.
- The General Accounting program is responsible for accounts payable, accounts receivable, payroll, cash receipts, bad debts collection and maintenance of general ledger, preparation of bank reconciliation, controller's report, and generating monthly financial reports. The General Accounting program is in charge of the year end closing, accounting for capital improvement projects, and recording of the City/District owned capital assets.
- The Utility Accounting program is responsible for utility services, and utility billing.
- The Taxes and Licenses program is responsible for processing business license applications, collecting business license fees, monitoring business license enforcement.

### ***CURRENT ACCOMPLISHMENTS***

- Continued compliance on GASB 34 reporting requirements for City/District's Comprehensive Annual Financial Report (CAFR).

- Prepared the CAFR statistical section in compliance with the GASB 44 new standards.
- Completed presentations on Comprehensive Annual Financial Report and Mid-Year Financial Review.
- Received Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for the fourteenth consecutive year.
- Completed the preparation of State controller's report for the City of Foster City, Estero Municipal Improvement District, Community Development Agency, and the Street Report for the City.
- Maintained all financial records in compliance with Federal, State, Government Accounting Standards Board (GASB) regulations, and Generally Accepted Accounting Principles (GAAP).
- Administered Debt Services for Vintage Park Assessment District Bonds and Community Development Agency 2001 Tax Allocation Refunding Bonds.
- Continued a prudent cash investment program in accordance with the City/District's Investment Policy and State Law. All investments are made with the safety of principal and liquidity as top priorities.
- Continued monitoring of the business license program for local businesses.
- Continued refinement of the financial accounting system for greater accountability and internal controls.

- Updated Comprehensive Annual Financial Report (CAFR) on the City's website.
- Continued analyzing the monthly percentage rent versus minimum rent from the financial reports received from VB Golf.
- Continued audit of PJCC's annual membership and program discount reports.
- Completed cross training and desk function rotation in general accounting services area.
- Performed internal audit for departmental petty cash funds.

### ***PROPOSED SERVICE LEVELS***

The Financial Services Department, with eight (8) staff members, provides services to both internal and external customers. The services include administration, general accounting, utility billing, taxes and licenses.

#### Administration

- Department Administration
- Formulate Financial Policies
- Monitor Budget
- Treasury/Investment/Cash Management
- Debt Service Administration
- Monitor City/District/CDA Revenues & Expenditures
- Staff Training
- Coordinate Audit Committee Meetings

#### General Accounting

- Accounting
- Auditing
- Financial Reporting
- Accounts Payable
- Accounts Receivable
- Payroll
- Capital Assets
- Cashiering
- Customer Services
- Maintain and Update Finance Web Pages
- H T E Finance Application Maintenance
- Finance Office Equipment Maintenance

#### Utility Billing

- Utility Billing
- Collection
- Customer Services

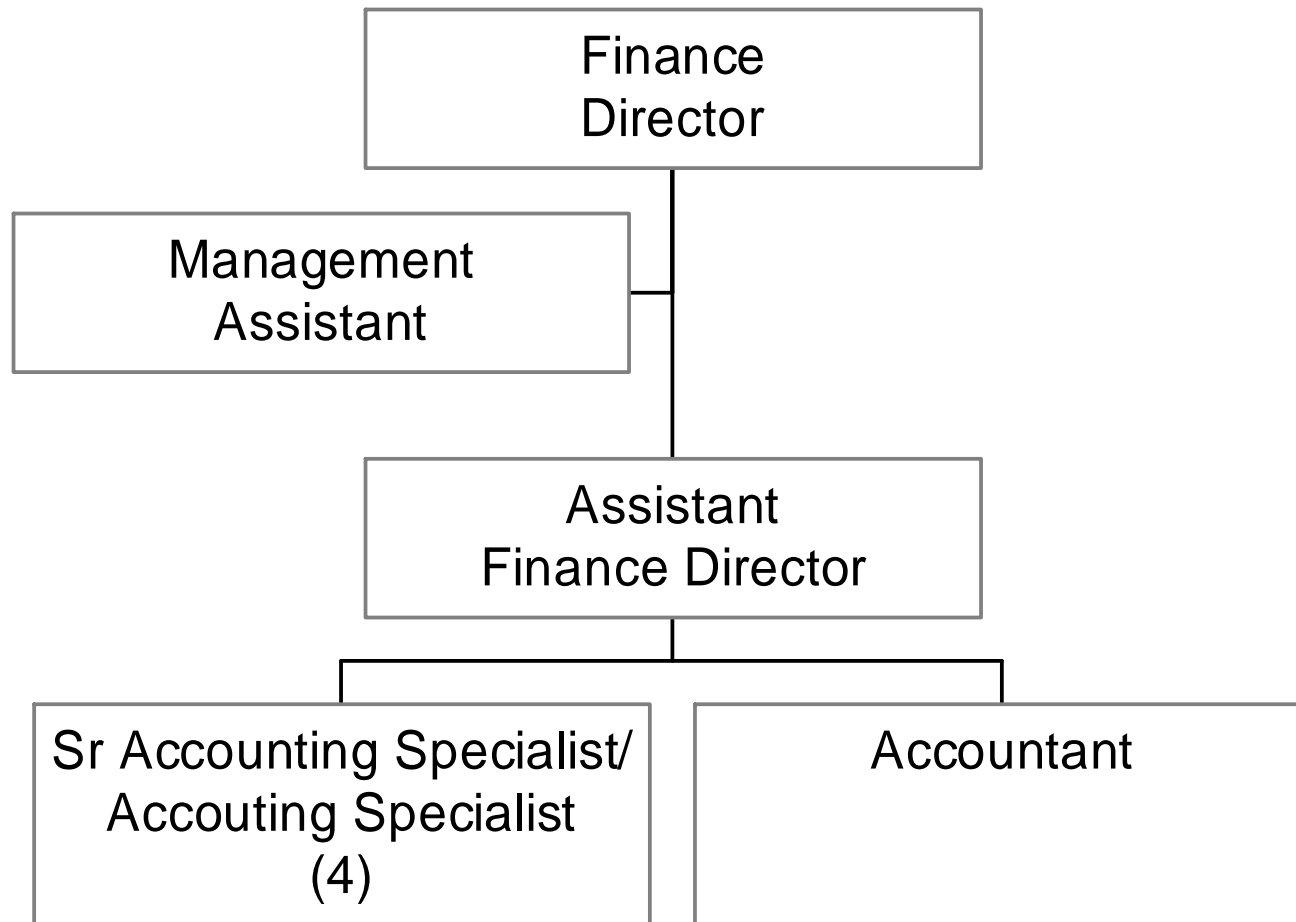
#### Taxes and Licenses

- Business Licensing
- Tax Reporting
- Customer Services

### ***CHANGES IN RESOURCES REQUIRED***

- None

# Financial Services Department



**DEPARTMENT SUMMARY BY DIVISION**  
**City of Foster City, California**  
**FINANCIAL SERVICES**  
**GENERAL FUND**  
Annual Budget Appropriation for Fiscal Year

	2008-2009		2009-2010
	APPROVED	REVISED	REQUESTED
ADMINISTRATION	\$ 207,630	\$ 207,630	\$ 207,163
GENERAL ACCOUNTING	246,156	246,156	242,815
TAXES & LICENSES	77,368	77,368	77,748
UTILITY ACCOUNTING	-	-	-
<b>TOTAL FOR FINANCIAL SERVICES</b>	<b>\$ 531,154</b>	<b>\$ 531,154</b>	<b>\$ 527,726</b>

**DEPARTMENT SUMMARY BY DIVISION**  
**City of Foster City, California**  
**FINANCIAL SERVICES**  
**GENERAL FUND**  
Annual Budget Appropriation for Fiscal Year

	2008-2009		2009-2010
	APPROVED	REVISED	REQUESTED
EMPLOYEES SERVICES	\$ 935,750	\$ 935,750	\$ 939,550
SERVICES AND SUPPLIES	163,576	163,576	168,551
CAPITAL OUTLAY	-	-	-
Subtotal (Total Department-Controlled Expenses)	1,099,326	1,099,326	1,108,101
INTERNAL SERVICES	123,746	123,746	122,489
Subtotal (Total Department Expenses before Reallocations)	1,223,072	1,223,072	1,230,590
REALLOCATIONS	(691,918)	(691,918)	(702,864)
<b>TOTAL FOR FINANCIAL SERVICES</b>	<b>\$ 531,154</b>	<b>\$ 531,154</b>	<b>\$ 527,726</b>

## DETAIL LINE ITEM REPORT

FINANCIAL SERVICES - ADMINISTRATION

Account: 001-1110-415

GENERAL FUND

<b><i>Employee Services</i></b>		Approved 2008-2009	Requested 2009-2010
001-1110-415-4110*	PERMANENT SALARIES	\$237,100.00	\$237,800.00
Subtotal		<b>\$237,100.00</b>	<b>\$237,800.00</b>
001-1110-415-4120	FRINGE BENEFITS	\$68,800.00	\$69,300.00
Subtotal		<b>\$68,800.00</b>	<b>\$69,300.00</b>
<b>Employee Services Total</b>		<b>\$305,900.00</b>	<b>\$307,100.00</b>
<b><i>Internal Services</i></b>		Approved 2008-2009	Requested 2009-2010
001-1110-415-4544	VEHICLE REPLACEMENT	\$11,359.00	\$8,697.00
Subtotal		<b>\$11,359.00</b>	<b>\$8,697.00</b>
001-1110-415-4557	INFORMATION TECHNOLOGY SERVICES	\$10,070.00	\$10,030.00
Subtotal		<b>\$10,070.00</b>	<b>\$10,030.00</b>
001-1110-415-4558	LONGEVITY RECOGNITION BENEFITS FUND	\$1,335.00	\$2,548.00
Subtotal		<b>\$1,335.00</b>	<b>\$2,548.00</b>
001-1110-415-4569	BUILDING MAINTENANCE	\$5,363.00	\$5,532.00
Subtotal		<b>\$5,363.00</b>	<b>\$5,532.00</b>
<b>Internal Services Total</b>		<b>\$28,127.00</b>	<b>\$26,807.00</b>
<b><i>Services and Supplies</i></b>		Approved 2008-2009	Requested 2009-2010
001-1110-415-4241	COPIES FOR CORRESPONDENCE. AGENDAS, ETC.	\$500.00	\$500.00
001-1110-415-4241	POPULAR REPORT	\$450.00	\$450.00
001-1110-415-4241	PRINTING OF PRELIMINARY AND FINAL BUDGET	\$6,000.00	\$6,000.00
Subtotal		<b>\$6,950.00</b>	<b>\$6,950.00</b>

001-1110-415-4242	POSTAGE FOR LETTERS, PACKAGES, ETC.		\$1,200.00	\$1,200.00
		Subtotal	<b>\$1,200.00</b>	<b>\$1,200.00</b>
001-1110-415-4243	OFFICE SUPPLIES		\$1,650.00	\$1,650.00
		Subtotal	<b>\$1,650.00</b>	<b>\$1,650.00</b>
001-1110-415-4249	NEWSPAPER NOTICES		\$300.00	\$300.00
		Subtotal	<b>\$300.00</b>	<b>\$300.00</b>
001-1110-415-4251	ANNUAL MAINTENANCE INVESTMENT SOFTWARE		\$2,450.00	\$2,450.00
001-1110-415-4251	AUDIT FEES		\$56,701.00	\$56,676.00
001-1110-415-4251	PRINTING OF CAFR REPORT		\$1,800.00	\$1,800.00
001-1110-415-4251	TEMPORARY HELP		\$2,600.00	\$2,600.00
		Subtotal	<b>\$63,551.00</b>	<b>\$63,526.00</b>
001-1110-415-4253	CALIFORNIA MUNICIPAL TREASURER ASSN		\$300.00	\$300.00
001-1110-415-4253	CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS		\$120.00	\$120.00
001-1110-415-4253	GASB SUBSCRIPTIONS		\$200.00	\$200.00
001-1110-415-4253*	GOVERNMENT FINANCE OFFICERS ASSOCIATION		\$220.00	\$220.00
		Subtotal	<b>\$840.00</b>	<b>\$840.00</b>
001-1110-415-4254	CALIFORNIA MUNICIPAL TREASURER ASSN		\$750.00	\$750.00
001-1110-415-4254	CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS		\$750.00	\$750.00
001-1110-415-4254	GOVERNMENT FINANCE OFFICERS ASSOCIATION		\$2,000.00	\$2,000.00
001-1110-415-4254	LEAGUE OF CALIFORNIA CITIES		\$750.00	\$750.00
001-1110-415-4254	MISCELLANEOUS MEETINGS		\$300.00	\$300.00
		Subtotal	<b>\$4,550.00</b>	<b>\$4,550.00</b>
		<b>Services and Supplies Total</b>	<b>\$79,041.00</b>	<b>\$79,016.00</b>

<b>Reallocation</b>		Approved 2008-2009	Requested 2009-2010
001-1110-415-4495	ALLOCATION OF CDA EXPENSES 311	(\$13,586.00)	(\$13,647.00)
001-1110-415-4495	ALLOCATION OF CDA EXPENSES 312	(\$13,586.00)	(\$13,647.00)
001-1110-415-4495	ALLOCATION OF CDA EXPENSES 317	(\$5,435.00)	(\$5,459.00)
001-1110-415-4495	ALLOCATION OF CDA EXPENSES 318	(\$21,737.00)	(\$21,836.00)

001-1110-415-4495	ALLOCATION OF CDA EXPENSES 319		(\$5,435.00)	(\$5,459.00)
001-1110-415-4495	ALLOCATION OF CDA EXPENSES 320		(\$21,737.00)	(\$21,836.00)
		Subtotal	<b>(\$81,516.00)</b>	<b>(\$81,884.00)</b>
001-1110-415-4496	ALLOCATION OF EXPENSES TO WATER		(\$61,961.00)	(\$61,938.00)
		Subtotal	<b>(\$61,961.00)</b>	<b>(\$61,938.00)</b>
001-1110-415-4497	ALLOCATION OF EXPENSE TO SEWER		(\$61,961.00)	(\$61,938.00)
		Subtotal	<b>(\$61,961.00)</b>	<b>(\$61,938.00)</b>
		<b>Reallocation Total</b>	<b>(\$205,438.00)</b>	<b>(\$205,760.00)</b>
		<b>ADMINISTRATION Total</b>	<b>\$207,630.00</b>	<b>\$207,163.00</b>

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**FINANCIAL SERVICES - GENERAL ACCOUNTING**

Account: 001-1120-415

 GENERAL FUND
 

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<b>Employee Services</b>		Approved 2008-2009	Requested 2009-2010
001-1120-415-4110	PERMANENT SALARIES	\$344,000.00	\$345,000.00
	Subtotal	<b>\$344,000.00</b>	<b>\$345,000.00</b>
001-1120-415-4112	OVERTIME-ACCOUNTS PAYABLE	\$2,500.00	\$2,500.00
001-1120-415-4112	OVERTIME-PAYROLL	\$2,500.00	\$2,500.00
	Subtotal	<b>\$5,000.00</b>	<b>\$5,000.00</b>
001-1120-415-4120	FRINGE BENEFITS	\$99,800.00	\$100,600.00
	Subtotal	<b>\$99,800.00</b>	<b>\$100,600.00</b>
	<b>Employee Services Total</b>	<b>\$448,800.00</b>	<b>\$450,600.00</b>
<b>Internal Services</b>		Approved 2008-2009	Requested 2009-2010
001-1120-415-4557	INFORMATION TECHNOLOGY SERVICES	\$37,763.00	\$37,612.00
	Subtotal	<b>\$37,763.00</b>	<b>\$37,612.00</b>

001-1120-415-4569	BUILDING MAINTENANCE	\$10,726.00	\$11,064.00
	Subtotal	<b>\$10,726.00</b>	<b>\$11,064.00</b>
	<b>Internal Services Total</b>	<b>\$48,489.00</b>	<b>\$48,676.00</b>

<b>Services and Supplies</b>		Approved 2008-2009	Requested 2009-2010
001-1120-415-4241	COPIES FOR CORRESPONDENCE, COMPUTER REPORTS, ETC.	\$4,500.00	\$4,500.00
	Subtotal	<b>\$4,500.00</b>	<b>\$4,500.00</b>
001-1120-415-4242	POSTAGE FOR CORRESPONDENCE	\$2,000.00	\$2,000.00
	Subtotal	<b>\$2,000.00</b>	<b>\$2,000.00</b>
001-1120-415-4243	CALCULATORS (2)	\$200.00	\$200.00
001-1120-415-4243	FIXED ASSETS FORMS	\$250.00	\$250.00
001-1120-415-4243	INVOICES & BILLING ADVICES	\$685.00	\$685.00
001-1120-415-4243	MISC. OFFICE SUPPLIES(BINDERS, BOXES, PAPER, ETC.)	\$800.00	\$800.00
001-1120-415-4243	P.O.'S, SPD'S, ACCOUNTS PAYABLE CHECKS & 1099	\$2,250.00	\$2,250.00
001-1120-415-4243	PAYROLL CHECKS, DIRECT DEPOSIT & W2	\$1,400.00	\$1,400.00
001-1120-415-4243	SIGNATURE PLATE AND AP WINDOW ENVELOPES	\$600.00	\$600.00
	Subtotal	<b>\$6,185.00</b>	<b>\$6,185.00</b>
001-1120-415-4246	BURSTING MACHINE & LETTER OPENER	\$650.00	\$650.00
001-1120-415-4246	CHECK SIGNER	\$250.00	\$250.00
001-1120-415-4246	WHEELWRITER	\$150.00	\$150.00
	Subtotal	<b>\$1,050.00</b>	<b>\$1,050.00</b>
001-1120-415-4251	ACCOUNTING FOR ARBITRAGE	\$6,000.00	\$0.00
	Subtotal	<b>\$6,000.00</b>	<b>\$0.00</b>
001-1120-415-4253	MEMBERSHIP FOR CMTA	\$100.00	\$100.00
001-1120-415-4253	MEMBERSHIP FOR CSMFO	\$100.00	\$100.00
001-1120-415-4253	MEMBERSHIP FOR GFOA	\$200.00	\$200.00
	Subtotal	<b>\$400.00</b>	<b>\$400.00</b>
001-1120-415-4254	CALIFORNIA MUNICIPAL TREASURER'S ASSOCIATION	\$750.00	\$750.00
001-1120-415-4254	LEAGUE OF CALIFORNIA CITIES	\$750.00	\$750.00

001-1120-415-4254	MISCELLANEOUS MEETING		\$300.00	\$300.00
		Subtotal	<b>\$1,800.00</b>	<b>\$1,800.00</b>
		<b>Services and Supplies Total</b>	<b>\$21,935.00</b>	<b>\$15,935.00</b>
<b>Reallocation</b>			Approved 2008-2009	Requested 2009-2010
001-1120-415-4495	ALLOCATION OF CDA EXPENSES 311		(\$19,550.00)	(\$19,639.00)
001-1120-415-4495	ALLOCATION OF CDA EXPENSES 312		(\$19,550.00)	(\$19,639.00)
001-1120-415-4495	ALLOCATION OF CDA EXPENSES 317		(\$7,820.00)	(\$7,855.00)
001-1120-415-4495	ALLOCATION OF CDA EXPENSES 318		(\$31,280.00)	(\$31,422.00)
001-1120-415-4495	ALLOCATION OF CDA EXPENSES 319		(\$7,820.00)	(\$7,855.00)
001-1120-415-4495	ALLOCATION OF CDA EXPENSES 320		(\$31,280.00)	(\$31,422.00)
		Subtotal	<b>(\$117,300.00)</b>	<b>(\$117,832.00)</b>
001-1120-415-4496	ALLOCATION OF EXPENSES TO WATER		(\$77,884.00)	(\$77,282.00)
		Subtotal	<b>(\$77,884.00)</b>	<b>(\$77,282.00)</b>
001-1120-415-4497	ALLOCATION OF EXPENSES TO SEWER		(\$77,884.00)	(\$77,282.00)
		Subtotal	<b>(\$77,884.00)</b>	<b>(\$77,282.00)</b>
		<b>Reallocation Total</b>	<b>(\$273,068.00)</b>	<b>(\$272,396.00)</b>
		<b>GENERAL ACCOUNTING Total</b>	<b>\$246,156.00</b>	<b>\$242,815.00</b>

FINANCIAL SERVICES - UTILITY ACCOUNTING

Account: 001-1130-415

GENERAL FUND

<b>Employee Services</b>			Approved 2008-2009	Requested 2009-2010
001-1130-415-4110	PERMANENT SALARIES		\$67,200.00	\$67,400.00
		Subtotal	<b>\$67,200.00</b>	<b>\$67,400.00</b>
001-1130-415-4112	OVERTIME-UT BILLINGS		\$3,000.00	\$3,000.00

		Subtotal	<b>\$3,000.00</b>	<b>\$3,000.00</b>
001-1130-415-4120	FRINGE BENEFITS		\$19,500.00	\$19,700.00
		Subtotal	<b>\$19,500.00</b>	<b>\$19,700.00</b>
		<b>Employee Services Total</b>	<b>\$89,700.00</b>	<b>\$90,100.00</b>

<b>Internal Services</b>		Approved 2008-2009	Requested 2009-2010
001-1130-415-4556	EQUIPMENT REPLACEMENT	\$320.00	\$0.00
		Subtotal	<b>\$320.00</b>
001-1130-415-4557	INFORMATION TECHNOLOGY SERVICES	\$29,371.00	\$29,254.00
		Subtotal	<b>\$29,371.00</b>
001-1130-415-4569	BUILDING MAINTENANCE	\$5,363.00	\$5,532.00
		Subtotal	<b>\$5,363.00</b>
		<b>Internal Services Total</b>	<b>\$35,054.00</b>

<b>Services and Supplies</b>		Approved 2008-2009	Requested 2009-2010
001-1130-415-4241	COPIES FOR UTILITY BILLS, LETTERS & ETC.	\$1,000.00	\$1,000.00
		Subtotal	<b>\$1,000.00</b>
001-1130-415-4242	POSTAGE FOR UTILITY BILLS, LETTERS & ETC.	\$24,750.00	\$24,750.00
		Subtotal	<b>\$24,750.00</b>
001-1130-415-4243	DELINQUENT, FINAL, & MISC DOOR HANGING NOTICES	\$1,500.00	\$1,500.00
001-1130-415-4243	MAILING ENVELOPES	\$1,800.00	\$1,800.00
001-1130-415-4243	OFFICE SUPPLIES (PAPER, PENS, BINDERS, BOXES, ETC)	\$800.00	\$800.00
001-1130-415-4243	PRINTER RIBBONS	\$2,300.00	\$2,300.00
001-1130-415-4243	RETURN ENVELOPES	\$1,700.00	\$1,700.00
001-1130-415-4243	UTILITY SERVICES & AUTO PAY APPLICATION FORMS	\$750.00	\$750.00
001-1130-415-4243	UTILITY STATEMENT BILLS	\$1,500.00	\$1,500.00
		Subtotal	<b>\$10,350.00</b>
001-1130-415-4246	ENDORSE & ENCODE MACHINE, LETTER OPENER	\$2,200.00	\$2,200.00

		Subtotal	<b>\$2,200.00</b>	<b>\$2,200.00</b>
001-1130-415-4251	BANK DRAFT FEES		\$9,000.00	\$11,000.00
001-1130-415-4251	BANK FEES & CREDIT CARD FEES		\$0.00	\$6,000.00
001-1130-415-4251	UTILITY BILL STUFFING AND MAILING SERVICES		\$8,000.00	\$11,000.00
		Subtotal	<b>\$17,000.00</b>	<b>\$28,000.00</b>
001-1130-415-4253	REVERSE TELEPHONE DIRECTORY		\$200.00	\$200.00
		Subtotal	<b>\$200.00</b>	<b>\$200.00</b>
		<b>Services and Supplies Total</b>	<b>\$55,500.00</b>	<b>\$66,500.00</b>
<b>Reallocation</b>			Approved 2008-2009	Requested 2009-2010
001-1130-415-4496	ALLOCATION OF EXPENSES TO WATER		(\$126,177.00)	(\$133,970.00)
		Subtotal	<b>(\$126,177.00)</b>	<b>(\$133,970.00)</b>
001-1130-415-4497	ALLOCATION OF EXPENSES TO SEWER		(\$54,077.00)	(\$57,416.00)
		Subtotal	<b>(\$54,077.00)</b>	<b>(\$57,416.00)</b>
		<b>Reallocation Total</b>	<b>(\$180,254.00)</b>	<b>(\$191,386.00)</b>
		<b>UTILITY ACCOUNTING Total</b>	<b>\$0.00</b>	<b>\$0.00</b>

**FINANCIAL SERVICES - TAXES & LICENSES**

Account: 001-1140-415

GENERAL FUND

<b>Employee Services</b>			Approved 2008-2009	Requested 2009-2010
001-1140-415-4110	PERMANENT SALARIES		\$70,600.00	\$70,800.00
		Subtotal	<b>\$70,600.00</b>	<b>\$70,800.00</b>
001-1140-415-4112	OVERTIME		\$250.00	\$250.00
		Subtotal	<b>\$250.00</b>	<b>\$250.00</b>
001-1140-415-4120	FRINGE		\$20,500.00	\$20,700.00

		Subtotal	<b>\$20,500.00</b>	<b>\$20,700.00</b>
		<b>Employee Services Total</b>	<b>\$91,350.00</b>	<b>\$91,750.00</b>

<b>Internal Services</b>		Approved 2008-2009	Requested 2009-2010
001-1140-415-4557	INFORMATION TECHNOLOGY SERVICES	\$6,713.00	\$6,687.00
	Subtotal	<b>\$6,713.00</b>	<b>\$6,687.00</b>
001-1140-415-4569	BUILDING MAINTENANCE	\$5,363.00	\$5,533.00
	Subtotal	<b>\$5,363.00</b>	<b>\$5,533.00</b>
	<b>Internal Services Total</b>	<b>\$12,076.00</b>	<b>\$12,220.00</b>

<b>Services and Supplies</b>		Approved 2008-2009	Requested 2009-2010
001-1140-415-4241	COPIES FOR LETTERS, BUSINESS LICENSES, ETC.	\$300.00	\$300.00
	Subtotal	<b>\$300.00</b>	<b>\$300.00</b>
001-1140-415-4242	POSTAGE FOR LETTERS, BUSINESS LICENSES, ETC.	\$2,300.00	\$2,300.00
	Subtotal	<b>\$2,300.00</b>	<b>\$2,300.00</b>
001-1140-415-4243	BUSINESS LICENSE APPLICATION FORMS, ENVELOPES	\$700.00	\$700.00
001-1140-415-4243	BUSINESS LICENSE CERTIFICATES	\$500.00	\$500.00
001-1140-415-4243	BUSINESS LICENSE RELATED INFORMATION	\$300.00	\$300.00
001-1140-415-4243	BUSINESS LICENSE RENEWAL & DELINQUENT NOTICES	\$1,000.00	\$1,000.00
001-1140-415-4243	OFFICE SUPPLIES (PAPER, PENS, BINDERS, ETC.)	\$200.00	\$200.00
	Subtotal	<b>\$2,700.00</b>	<b>\$2,700.00</b>
001-1140-415-4251	MRC SALES TAX AUDIT	\$1,500.00	\$1,500.00
	Subtotal	<b>\$1,500.00</b>	<b>\$1,500.00</b>
001-1140-415-4253	CALIFORNIA MUNICIPAL BUSINESS LICENSE ASSOCIATION	\$100.00	\$100.00
	Subtotal	<b>\$100.00</b>	<b>\$100.00</b>
001-1140-415-4254	MISCELLANEOUS MEETINGS	\$200.00	\$200.00
	Subtotal	<b>\$200.00</b>	<b>\$200.00</b>
	<b>Services and Supplies Total</b>	<b>\$7,100.00</b>	<b>\$7,100.00</b>

**Reallocation**

	Approved 2008-2009	Requested 2009-2010
001-1140-415-4496 ALLOCATION OF EXPENSES TO WATER	(\$16,579.00)	(\$16,661.00)
Subtotal	<b>(\$16,579.00)</b>	<b>(\$16,661.00)</b>
001-1140-415-4497 ALLOCATION OF EXPENSES TO SEWER	(\$16,579.00)	(\$16,661.00)
Subtotal	<b>(\$16,579.00)</b>	<b>(\$16,661.00)</b>
<b>Reallocation Total</b>	<b>(\$33,158.00)</b>	<b>(\$33,322.00)</b>
<b>TAXES &amp; LICENSES Total</b>	<b>\$77,368.00</b>	<b>\$77,748.00</b>

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