



Scott Fitzpatrick

Missouri State Auditor

Pierce Township - Texas County

Report No. 2024-026

April 2024

auditor.mo.gov



Findings in the audit of Pierce Township - Texas County

Accounting Controls and Procedures	<p>The Board of Directors does not review and approve disbursements before payments are made and supporting documentation was not available for all disbursements made. The former Township Treasurer outsourced payroll services to a bookkeeper without Board approval and the bookkeeper does not have a written contract with the Board. The Township Treasurer does not perform monthly bank reconciliations for the township's 2 bank accounts, which led to a failure to identify errors in the general ledger that amounted to more than \$18,000 in unrecorded disbursements and deposits. The Treasurer's reports presented to the Board each month did not reflect all financial activity of the township and cash balances reported were inaccurate.</p>
Budgets and Financial Statements	<p>The township's budgets for the years ended December 31, 2022, and 2023, did not include all statutorily required information and were not approved by the Board. In the 2022 budget, the only revenue budgeted was interest and neither the 2022 nor 2023 budgets included estimated ending cash balances. In 2022, budgeted disbursements, totaling \$81,277, exceeded budgeted revenues, totaling \$53, by \$81,224. The estimated beginning cash balance on January 1, 2022, was only \$69,053, which resulted in a deficit budget balance of \$12,171. The published financial statements were not complete and/or accurate.</p>
Disbursement Controls and Procedures	<p>The Board did not solicit competitive bids for major purchases in accordance with state law. A used road grader was purchased in August 2020 for \$44,000 and a tractor and brush cutter were purchased in July 2021 for \$25,400 without soliciting competitive bids. The Board approved year-end bonus payments of \$100 to both township employees in violation of the Missouri Constitution. The Board did not document the reasons for classifying the township officials (Board members and clerk) as independent contractors rather than employees for income tax purposes. The Board violated the Missouri Constitution by paying \$800 of bereavement pay to an employee upon the death of his spouse in March 2022.</p>
Electronic Communication Policy	<p>The township has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.</p>
Road Maintenance Plan	<p>The Board has not developed a formal annual maintenance plan for township roads.</p>

Record Retention

The Board did not document the passing of official township records to successor officers when elected or appointed to office as required by state law.

In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Pierce Township - Texas County

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SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

To the Board of Directors
Pierce Township
Texas County, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit Pierce Township - Texas County. We have audited certain operations of the township in fulfillment of our duties. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2022. The objectives of our audit were to:

1. Evaluate the township's internal controls over significant management and financial functions.
2. Evaluate the township's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the township, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the township's management and was not subjected to the procedures applied in our audit of the township.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Pierce Township - Texas County.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive style with a large initial "S" and "F".

Scott Fitzpatrick
State Auditor

Pierce Township - Texas County

Management Advisory Report

State Auditor's Findings

1. Accounting Controls and Procedures

Accounting controls and procedures need improvement. The township collected approximately \$81,000 from property taxes, County Aid Road Trust (CART) money, a Federal Emergency Management Assistance (FEMA) grant, and interest income during the year ended December 31, 2022. Additionally, disbursements totaling approximately \$100,000 and \$64,000 were made during the 2 years ended December 31, 2021, and 2022, respectively.

1.1 Board review and approval process

The Board does not review and approve disbursements before payments are made and supporting documentation was not available for all disbursements made. The Township Treasurer prepared and signed most checks and provided a Treasurer's report at each Board meeting during 2022, but the report only shows deposits, disbursements, and beginning and ending cash balances from the previous month. The current month's disbursements are not discussed and the minutes do not indicate any Board approval of disbursements. The disbursements listed in the Treasurer's report varied in detail. While the date paid and amount were shown for each disbursement, the payee and/or check number were not always included. Payroll checks typically did not include the check number.

The Board indicated it did not know all disbursements had to be officially approved before making the disbursements. In addition, we reviewed 20 disbursements made during 2021 and 2022, totaling \$7,893, and supporting documentation was not available for 3 of those disbursements, totaling \$588. The Board President indicated these were oversights and he generally reviews all invoices either before or after payment is made.

The Board does not have a written contract with the vendor serving as the bookkeeper, who was hired in 2021. In 2022, the former Township Treasurer outsourced payroll services to the bookkeeper without Board approval. In February 2022, the former Township Treasurer requested Board approval to transfer payroll preparation responsibilities from himself to the bookkeeper at a cost of \$60 per month, which was in addition to the \$300 per year he indicated was already being paid. This action was denied by the Board, but subsequently, the Board was informed at the June 2022 Board meeting, payroll services were transferred anyway beginning in January 2022. The former Township Treasurer indicated the bookkeeper had agreed to provide the payroll services, in addition to other bookkeeping services already provided, at no additional cost. Due to the lack of a contract, it is unclear what the bookkeeper's compensation was supposed to be, but based on invoices submitted in 2021 and 2022, the bookkeeper was paid a total of \$845 for services provided in 2021, which did not include payroll services. A total of \$720 was paid for accounting services, including payroll services, provided in 2022.



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Management Advisory Report - State Auditor's Findings

Section 65.490, RSMo, specifies, "the township trustee and ex officio treasurer shall not pay out any moneys belonging to the township for any purpose whatever, except upon the order of the township board of directors, signed by the chairman of said board and attested by the township clerk. . ." To reduce the risk of loss, theft, or misuse of funds, and ensure all transactions are accounted for properly and assets are adequately safeguarded, adequate controls, including Board review and approval of disbursements, are necessary. Failure to properly review all invoices and supporting documentation, and to document Board authorizations before hiring vendors, increases the possibility that inappropriate disbursements will occur. In addition, clear and detailed written contracts are necessary to ensure all parties are aware of their duties and responsibilities, prevent misunderstandings, and ensure township money is used appropriately and effectively. Section 432.070, RSMo, requires contracts for political subdivisions to be in writing.

1.2 Bank reconciliations

The Township Treasurer does not perform monthly bank reconciliations for the township's 2 bank accounts. As a result, township officials failed to identify errors in the general ledger. The general ledger cash balances at December 31, 2022, totaled \$91,635, while the bank balances totaled \$81,585, resulting in a difference of \$10,050. We identified 5 checks, totaling \$8,391, issued in September and November 2022 and a deposit from September 2022 for \$4,139 that were not recorded in the general ledger. After adjusting for these items, there was still a difference of \$5,798. The Board President indicated he was unaware bank reconciliations were not being performed. After being notified of the issues, the Board President contacted the bookkeeper and updates were made to the general ledger to correct the errors we identified. The bookkeeper was able to identify the other errors, including a program error related to some payroll checks, totaling \$5,818, and a \$20 interest deposit not posted to the general ledger.

Monthly bank reconciliations help ensure receipts and disbursements have been properly handled and recorded, and increases the likelihood errors will be identified and corrected timely. Thorough independent and/or supervisory review of bank reconciliations help ensure all assets are adequately safeguarded.

1.3 Monitoring

The Board is not provided accurate financial information to effectively monitor the cash balance of the township. The Treasurer's reports presented to the Board monthly did not reflect all financial activity of the township and cash balances reported were inaccurate. We selected 22 disbursements, totaling \$8,080, judgmentally from the canceled checks listed on bank statements during 2021 or 2022, and 2 of those disbursements, totaling \$162, were not included on the Treasurer's report. Another disbursement for \$469 was recorded on the Treasurer's report as \$487. In addition, the December 2022 Treasurer's report had the cash balance at December 31, 2022, as



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Management Advisory Report - State Auditor's Findings

\$28,095. The Township Treasurer indicated the report did not include the balance from the savings account established during 2022. Had this balance, totaling \$45,019, as of December 31, 2022, been included, the total cash balance would have been \$73,114. This total cash balance is \$18,521 less than the general ledger balance at that date and we could not determine the cause of this discrepancy. The Board President indicated these were oversights.

The preparation of complete and accurate monthly financial reports for the Board's review helps ensure transactions have been properly recorded and any errors or discrepancies are detected on a timely basis. In addition, without accurate financial information, the Board cannot make informed decisions about township operations.

Recommendations

The Board of Directors:

- 1.1 Review and document approval of all disbursements before payment is made and ensure supporting documentation is retained to support each disbursement made. In addition, Board authorization should be documented before hiring vendors, and written contracts should be obtained and approved.
- 1.2 Ensure bank reconciliations are performed monthly.
- 1.3 Monitor the township's finances by requiring accurate financial reports be prepared and presented to the Board.

Auditee's Response

- 1.1 *We agree and have moved the meeting date to the second Tuesday of each month to allow for new bills to be reconciled and a listing of disbursements for the month to be prepared before payment is made. Supporting documentation is now retained and reviewed by all Board members for all disbursements. Board authority for any future transactions will be properly documented. In addition, we will work with the bookkeeper to establish a contract within the next 2 months.*
- 1.2 *We agree. The current Township Treasurer will work with the bookkeeper to ensure reconciliations are performed monthly.*
- 1.3 *We agree. Monthly financial reports will be reviewed closely to ensure accurate information is being presented.*

2. Budgets and Financial Statements

The Board did not prepare complete and accurate budgets or financial statements.



Pierce Township - Texas County
Management Advisory Report - State Auditor's Findings

2.1 Budgets

The township's budgets for the years ended December 31, 2022, and 2023, did not include all statutorily required information and were not approved by the Board. The budgets did not include a budget summary or actual and estimated amounts for the 2 preceding years. In the 2022 budget, the only revenue budgeted was interest and neither the 2022 nor 2023 budgets included estimated ending cash balances. In 2022, budgeted disbursements, totaling \$81,277, exceeded budgeted revenues, totaling \$53, by \$81,224. The estimated beginning cash balance on January 1, 2022, was only \$69,053, which resulted in a deficit budget balance of \$12,171. The Township Treasurer indicated he was unsure how to complete the budget forms and if he was unsure of what to include for a certain line item, he left it blank.

In addition, while the budgets indicate who prepared them (Board President and/or Township Treasurer) the prepared budgets for 2022 and 2023 were not presented at a Board meeting or approved by the Board. The Board President indicated they were unaware the Board needed to formally approve the budget.

Section 67.010, RSMo, requires the budget to present a complete financial plan for the ensuing budget year and outlines the information to be included in the budget. In addition, Section 67.010.2, RSMo, prohibits deficit budgeting. Section 67.030, RSMo, requires the budget to be approved by the Board prior to the beginning of the fiscal year. A complete budget should include the beginning available resources and a reasonable estimate of the ending available resources. A complete and well-planned budget, in addition to meeting statutory requirements, serves as a useful management tool by establishing specific financial expectations for each area of township operations. It also assists in providing information to the public about township operations and current finances and in setting the tax levy.

2.2 Financial statements

The published financial statements were not complete and/or accurate. As shown in the following table, the 2021 financial statement did not include actual receipts, disbursements, or ending cash balance; and the beginning cash balance reported was significantly less than the actual cash balance on January 1, 2021. The 2022 financial statement included inaccurate receipt, disbursement, and cash balance amounts as indicated in the table. The Township Treasurer indicated he was unsure where to get the correct amounts to report on the financial statements.



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 Management Advisory Report - State Auditor's Findings

	2021			2022		
	Reported Amount	2021 Actual Amount	2021 Difference	Reported Amount	2022 Actual Amount	2022 Difference
Beginning Cash Balance	\$ 69,053	100,625	(31,572)	64,213	64,280	(67)
Receipts	0 ¹	63,181	63,181	81,585	80,990	595
Disbursements	0 ¹	(99,526)	99,526	(59,430)	(63,685)	4,255
Ending Cash Balance	\$ 0	64,280	(64,280)	86,368	81,585	4,783

¹ Amount was left blank on the township financial statement.

Section 231.280, RSMo, requires the township to publish annual financial statements in a newspaper published in the county within 30 days after the end of the fiscal year. To be of maximum assistance to the Board and to adequately inform the public, the township's financial statements should accurately report financial activity and account balances.

Recommendations

The Board of Directors:

- 2.1 Prepare and approve complete and accurate annual budgets that contain all information required by state law and discontinue deficit budgeting.
- 2.2 Ensure complete and accurate financial statements are published in accordance with state law.

Auditee's Response

- 2.1 *We agree and will ensure the next budget prepared is complete, accurate, contains all elements required by state law, and is approved by the Board. No deficit budgeting was done in the current budget in place for 2024.*
- 2.2 *We agree and will ensure this is done in the future.*

3. Disbursement Controls and Procedures

Disbursement controls and procedures need improvement. The township disbursed approximately \$100,000 and \$64,000 during the 2 years ended December 31, 2021, and 2022, respectively.

3.1 Bidding

The Board did not solicit competitive bids for major purchases in accordance with state law. A used road grader was purchased in August 2020 for \$44,000 and a tractor and brush cutter were purchased in July 2021 for \$25,400 without soliciting competitive bids. The Board President indicated calls were made to other vendors when purchasing the road grader, but no documentation of this was retained. He also indicated the Board was unaware of the specific requirements of the law.



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Section 50.660, RSMo, requires solicitation of competitive bids for all purchases of \$12,000 or more. Routine use of a competitive procurement process for major purchases ensures the county and townships within the county have made every effort to receive the best and lowest price and all interested parties are given an equal opportunity to participate in county business. Documentation of the various proposals received, the selection process, and criteria should be retained to demonstrate compliance with applicable laws or regulations and support decisions made.

3.2 Bonuses

The Board approved year-end bonus payments to both township employees in violation of the Missouri Constitution. The December 2022 Board meeting minutes indicated each employee received \$100. These payments represent bonus compensation for services previously rendered. The Board President indicated the Board was unaware of the law prohibiting bonus payments.

Payments for services previously rendered are in violation of Article III, Section 39(3), Missouri Constitution and contrary to Attorney General's Opinion 72-1955 (June 14, 1955), which states, ". . . a government agency which derives its power and authority from the Constitution and laws of this state would be prohibited from granting extra compensation in the form of bonuses to public officers or servants after the service has been rendered."

3.3 Contract labor and employee classifications

The Board did not document the reasons for classifying the township officials (Board members and clerk) as independent contractors rather than employees for income tax purposes. The township did not withhold payroll and income taxes from payments made to the township officials during the year ended December 31, 2022, and also did not file a 1099 form for one of the Board members or the Township Clerk, each of whom received over \$600 in 2022.

Section 105.300, RSMo, defines an elected or appointed officer or employee of a political subdivision as an employee for Social Security and Medicare tax purposes. For employees, the IRS requires employers to report compensation on W-2 forms and withhold and remit income and payroll taxes. Similarly, Chapter 143, RSMo, includes requirements for reporting wages and withholding state income taxes. Sections 6041 to 6050Y of the Internal Revenue Code require non-wage payments of at least \$600 in one year to an individual be reported to the federal government on a 1099 form. The Board President indicated he was not aware of these requirements, Board members had been classified this way for years, and they believed payments to Board members were being handled correctly until we brought it to their attention.

3.4 Bereavement Pay

The Board paid \$800 of bereavement pay to an employee upon the death of his spouse in March 2022. The Board minutes indicate this was done to help the employee with funeral expenses and was approved unanimously. The



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Management Advisory Report - State Auditor's Findings

Board President indicated the Board did not know this type of payment was inappropriate.

Such payments violate Article VI, Section 23 of the Missouri Constitution, which prohibits any political subdivision of the state from granting or lending money to an individual, and is not a prudent use of township resources.

Recommendations

The Board of Directors:

- 3.1 Solicit competitive bids for all applicable purchases in accordance with state law. Documentation of bids solicited and justification for bid awards should be maintained by the Township Clerk.
- 3.2 Discontinue paying employee bonuses.
- 3.3 Determine the proper classification for township officials to ensure compliance with state and federal laws and regulations.
- 3.4 Ensure all disbursements are a prudent use of public funds and discontinue bereavement pay.

Auditee's Response

- 3.1 *We agree and we make an effort to ensure the best prices are obtained when purchasing goods and services for the township. We will ensure that documentation of bidding for future transactions is maintained.*
- 3.2 *We agree and are no longer paying employee bonuses.*
- 3.3 *We will discuss this recommendation with our accounting professional and determine the appropriate classification for township officials.*
- 3.4 *We agree with the recommendation and will discontinue bereavement pay in the future. However, we want to make it clear that this decision was made after Board discussion and was unanimous. The citizens of the township were made aware of the decision to make this payment and were in support of it. This was an unusual situation and is not expected to reoccur.*

4. Electronic Communication Policy

The township has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.



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Management Advisory Report - State Auditor's Findings

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.¹

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the township is retained as required by state law. The Board President indicated the Board was unaware of the electronic communications guidelines.

Recommendation

The Board of Directors develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

Auditee's Response

We agree and will work to develop a policy to address this sometime this year.

5. Road Maintenance Plan

The Board has not developed a formal annual maintenance plan for township roads. Formal, approved, road maintenance plans, prepared along with the budget and with citizen input, serve as a useful management tool and provide greater input into the overall budgeting process. Such plans should include a description of roads needing maintenance, the type of work to be performed, an estimate of the quantity and cost of materials needed, the dates such work could begin, the amount of labor required to perform the work, and other relevant information. The Board President indicated he monitors employees' work but had not considered the importance of a documented plan.

A plan provides a means to more effectively monitor and evaluate the progress made in the repair and maintenance of roads throughout the year.

Recommendation

The Board of Directors establish a formal annual road maintenance plan.

Auditee's Response

We agree. The current Board has already begun to establish a formal road maintenance plan and will work towards finalizing it in conjunction with the 2025 budget.

¹ Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed January 30, 2024.



6. Record Retention

The Board did not document the passing of official township records to successor officers when elected or appointed to office as required by state law.

After taking office in May 2021, the Township Clerk requested the Board provide her the official records of the township. In a June 2021 Board meeting, discussion was held over which official should be the custodian of records for the township and the Board determined the Township Clerk would be the custodian of records. Some township records were transferred from the prior Township Clerk (now serving as Board President) to the successor Township Clerk in June 2021, but no documentation of what records were transferred was provided.

On July 26, 2021, the Township Clerk filed a missing records report with the Texas County Sheriff's department indicating some township records were missing. Statements filed with this complaint allege some township records were transferred to the Township Clerk from her predecessor in June 2021, but after inspecting the records provided, she determined there were no records provided for 2019 through 2021. In November 2022, the Board President contacted the Sheriff's department to report that the missing records had been located in a container in the township building. It is unclear where the records were located prior to November 2022 and no further action was taken by the Sheriff's department. The Board indicated it was unaware of the requirement for documenting the transfer of records.

Section 65.510, RSMo, requires records to be transferred by any outgoing officer to his or her successor when the term of office ends, and documentation of the transfer of the records be prepared and a copy be filed with the Township Clerk.

Recommendation

The Board of Directors ensure all official records are transferred to successor officials timely during each transition of officials and documentation of the records transferred is prepared and filed with the Township Clerk.

Auditee's Response

We agree. Documentation is now kept of the transfer of any records from one official to the next. All township records have been properly accounted for to the extent possible.

Pierce Township - Texas County

Organization and Statistical Information

Pierce Township is one of 17 townships in Texas County and is located in the southeast region of that county. The township was created in 1852. According to the Census Reporter, the township covers approximately 54 square miles and has a population of 364. The township employed 2 part-time employees to perform road maintenance as of December 31, 2022.

There are 4 elected officials in Pierce Township, including 3 members of the Board of Directors, and 1 township clerk. The township's elected Board of Directors consists of the township trustee (who serves as a board member/ex officio treasurer) and 2 additional board members. One of these 2 board members is elected as president. All officers are elected biennially and take office in April following the election. All elected officials receive \$50 per regular meeting attended, and \$20 for each special meeting attended. The elected officials at December 31, 2022, are identified below.

Elected Officials

Name and Title	Compensation for the Year Ended December 31, 2022
Jeff Malam, President	\$ 510
Daryl Bradford, Board Member (1)	630
Michael Zeller, Treasurer (2)	510
Linda Bradford, Clerk (3)	630

- (1) Hank Hustus was elected to this position in April 2023. Larry Curnutt was appointed in August 2023 to replace Hank Hustus.
- (2) Bradley Belt was elected to this position in April 2023.
- (3) Brittany Clinton was elected to this position in April 2023 and resigned in June 2023. Amber Wake was appointed in July 2023.

Financial Activity

A summary of the township's financial activity prepared using the township's bank statements for the year ended December 31, 2022, follows.



Pierce Township - Texas County
Organization and Statistical Information

Pierce Township - Texas County
Schedule of Receipts, Disbursements, and Changes in Cash
Year Ended December 31, 2022

RECEIPTS (1)	\$ 80,990
DISBURSEMENTS (1)	<u>63,685</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	17,305
CASH, JANUARY 1, 2022	<u>64,280</u>
CASH, DECEMBER 31, 2022	<u>\$ 81,585</u>

(1) Receipts and disbursements do not include transfers between accounts.