

Department Mission:

The Klamath County Assessor's Office provides efficient, courteous and professional service and information to the public while effectively executing the mandated duties of analyzing and valuing property for the tax assessment rolls, retrieving information of property ownership and value. We also implement specific assistance programs, ownership transfers, assessment of personal property, updating and recording of legal documents in accordance with the State of Oregon guidelines.

Mandated Services:

Per ORS chapters 307, 308, 308A & 309 the Assessor's office is required to

- Maintain real market value at 100% for all types of properties.
- Receive applications and manage veterans and senior exemption programs.
- Receive applications and determine eligibility of requests for tax exemption from various public and/or non-profit agencies.
- Determine eligibility and maintain records on all farm & forest special assessment properties.
- Send annual reports to the Department of Revenue.
- Oversee the sending and receiving of business personal property returns.
- Make all ownership changes on real property, from all recorded deeds.
- Prepare and submit to Department of Revenue, annual Certified Ratio Report.
- Defend county values during the appeal process, with Board of Property Tax Appeals and with Department of Revenue and Oregon Tax Court.
- Maintain records for all taxing districts within the county, determining districts compliance with local budget law.

Department Overview:

The assessor's office has two main components, that of front office, (tech/support staff) and secondly the appraisal/sales data staff.

The front office handles front office customer service, data entry, business personal property, and real property ownership changes.

The appraisal/sales data staff does all valuation of real property both residential and commercial, reappraisal, exemption requests, agriculture and forest special use requests, collects and verifies sales within the county to produce the annual Certified Ratio Report.

Most of the front office staff is cross trained to different duties, and most of the appraisal/data sales staff has been promoted from front office positions and are very capable of handling front office duties.

The long range goal for the assessor's office has been and continues to be; to provide efficient, courteous, professional help to the public, and the taxing districts while striving to always make that service as cost effective as possible. With that goal in mind, continued education to meet state mandates, and cross training will continue to be in our long range plan.

Successes and Challenges:

Our office had the following successes for Fiscal Year: 7/1/15-2/28/16

5,808	****Number of properties reappraised
3,759	****Number of deeds worked
1,120	****Number of Mobile title transfers, trip permits, re-titles and de-titles
1,617	****Number of accounts for the Veteran's and Widow's Exemptions (60 New)
175	****Number of accounts for the Senior Citizen Program (82 Active)
36	****Number of property tax appeals
18	****Number of withdrawn appeals
18	****Number of appeals heard at BOPTA (31 stipulated)
0	****Number of appeals that went on to Magistrate

Success: Staffing has been adjusted to fit the needs of the department and to accommodate the reduction in manufactured home duties.

Challenges: Each year continues to be a challenge to stay in compliance with our state mandated duties and stay eligible for the CAFFA grant.

It is difficult dealing with farm land values throughout the basin, because of water issues in drought conditions.

With new tax proposals, there will be issues dealing with the public because of higher property taxes.

Budget Overview:

In developing the Assessor's budget we looked to balance services needed by property taxpayers, taxing districts, the Department of Revenue, the general public and the County, at the same time meeting requirements set by, the County Assessment Function Funding Assistance (CAFFA grant).

Major revenue:

The main source of revenue for the Assessor's office comes directly from the general fund, with support from the CAFFA grant, and other revenue sources listed below. With that said, the work of the Assessor's office is fundamental in developing values for the collection of property taxes.

Other revenue sources:

- subdivisions, plats, lot-line adjustments and consolidations
- recall lists and sales lists
- everyday business of copies, faxes and maps
- calculation of farm disqualifications

Major expenditure:

The primary expenditure for the Assessor's office is personnel costs and funding the new software system.

Economic factors:

- Economy in general

- Developers not platting new subdivisions
- Property owners not splitting their parcels
- New homes not being built
- Decrease of remodels and additions of residential properties
- Major reductions of industrial properties & utilities, which are valued by Department of Revenue

Significant Changes:

We are projecting about the same level of revenue for the 2017 fiscal year.

During the 2016-2017 fiscal year, we stopped processing mobile home applications and have deferred them to the State of Oregon.

The Assessor's office, is currently at 14.00 Employees (FTE). Last year we had a new Appraiser Trainee as back up for our Commercial Appraiser. He moved from the front office staff and we have hired his replacement. We have a strong belief in cross-training, and are training one of our appraisers to do sales data analysis as backup for the ratio study. For the 2018 fiscal year, we have eliminated 1 office position and decreased 2 FTE on the appraisal side; one to 0.49 and one to 0.75. We expect to maintain about the same level of revenue from previous years, while still providing excellent customer service and fulfilling the Department of Revenue and CAFFA grant requirements.

Key Issues:

Software Program:

One of our most pressing issues is our computer software program. The software provider, Tyler Technologies would like to have counties still using this old software to move to their more advanced/modern (Orion) program. There is a possibility that Klamath County can host several other counties to reduce annual subscription costs. We are still working with the IT Department and the Tax Office to implement these new changes. The earliest date for "go live" would be 2018-2019 fiscal year.

Online Services:

Because of our current software system, we are unable to provide assessment information online via the website. Many of the calls received, are customers asking for basic information, as an example:

- Ownership of the property
- Year built and square footage of structures
- Real market and Assessed values
- Levied taxes

We would like to provide this service to our customers, especially in this technological age. To do this we need to work closely with the IT Department.

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Klamath County, Oregon
2017-2018 Budget Financial Presentation
1020 Assessor

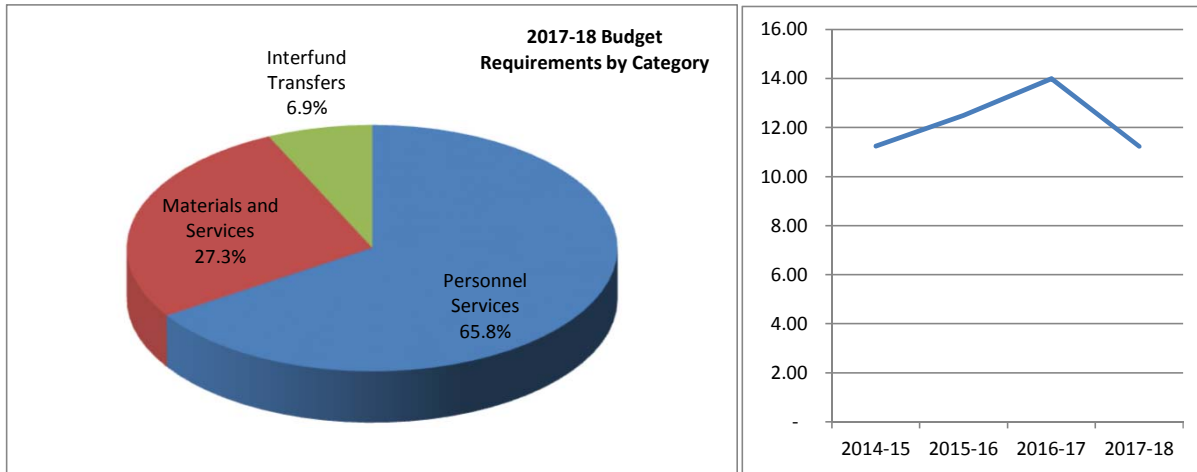
	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget
Requirements by Budgetary Category				
Personnel Services	687,837	835,303	921,938	843,189
Materials and Services	262,863	318,772	308,874	350,202
Subtotal Current Expenditures	950,700	1,154,075	1,230,812	1,193,391
Interfund Transfers	89,000	89,000	104,000	89,000
Subtotal Noncurrent Expenditures	89,000	89,000	104,000	89,000
Total Requirements by Budgetary Category	1,039,700	1,243,075	1,334,812	1,282,391

Requirements by Fund				
General Fund (1000)	1,039,700	1,243,075	1,334,812	1,282,391
Total Requirements by Fund	1,039,700	1,243,075	1,334,812	1,282,391

Resources by Budgetary Category				
Licenses, Fees and Permits	33,927	30,406	56,300	5,000
Intergovernmental	181,911	218,530	202,793	204,269
Charges for Services	25,969	26,045	4,800	27,000
Interfund Transfers	797,893	966,908	1,070,919	1,046,122
Miscellaneous	-	1,186	-	-
Total Resources by Budgetary Category	1,039,700	1,243,075	1,334,812	1,282,391

Full-Time Employee Equivalents	11.25	12.50	14.00	11.24
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Mandate	Total Cost	Personnel Services	FTE
Assessor	1,282,391	843,189	11.24
Total Mandates	1,282,391	843,189	11.24



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Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	Total Wages w/COLA	Unemployment	FICA/Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
									51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
Assessor	Vacant	Assessor	1.0000	Elected Official	Non-Union	AS01	1	\$69,536.32	\$0.000	\$5,319.53	\$1,216.89	\$34.32	\$13,380.00	\$0.00	\$58.08	\$0.00	\$11,821.17	\$101,366.31
Assessor	Filled	Sr. Data Analyst	0.7500	Full-time Local 737	Local 737	LH24	5	\$48,745.62	\$243.73	\$3,729.04	\$853.05	\$25.74	\$13,380.00	\$0.00	\$14.28	\$132.00	\$8,286.75	\$75,410.21
Assessor	Filled	Property Appraiser III	1.0000	Full-time Local 737	Local 737	LH23	3	\$56,961.57	\$284.81	\$4,357.56	\$996.83	\$34.32	\$13,380.00	\$0.00	\$14.28	\$132.00	\$9,683.47	\$85,844.84
Assessor	Filled	Assessment Specialist	1.0000	Full-time Local 737	Local 737	LH14	7	\$40,293.34	\$201.47	\$3,082.44	\$705.13	\$34.32	\$13,380.00	\$0.00	\$14.28	\$132.00	\$6,849.87	\$64,692.85
Assessor	Filled	Property Appraiser II	1.0000	Full-time Local 737	Local 737	LH21	2	\$46,616.75	\$233.08	\$3,566.18	\$815.79	\$34.32	\$13,380.00	\$0.00	\$14.28	\$132.00	\$7,924.85	\$72,717.26
Assessor	Filled	Property Appraiser II	1.0000	Full-time Local 737	Local 737	LH21	1	\$44,831.07	\$224.16	\$3,429.58	\$784.54	\$34.32	\$13,380.00	\$0.00	\$14.28	\$132.00	\$7,621.28	\$70,451.23
Assessor	Filled	Data Analyst	1.0000	Full-time Local 737	Local 737	LH23	2	\$51,406.58	\$257.03	\$3,932.60	\$899.62	\$34.32	\$13,380.00	\$0.00	\$14.28	\$132.00	\$8,739.12	\$78,795.54
Assessor	Filled	Property Appraiser III	0.4900	Part-time Local 737	Local 737	LH23	2	\$25,775.10	\$128.88	\$1,971.80	\$451.06	\$16.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,343.66
Assessor	Filled	Assessment Specialist	1.0000	Full-time Local 737	Local 737	LH14	7	\$41,099.21	\$205.50	\$3,144.09	\$719.24	\$34.32	\$13,380.00	\$0.00	\$14.28	\$132.00	\$6,986.87	\$65,715.50
Assessor	Filled	Property Appraiser II	1.0000	Full-time Local 737	Local 737	LH18	1	\$44,548.92	\$222.74	\$3,407.99	\$779.61	\$34.32	\$13,380.00	\$0.00	\$14.28	\$132.00	\$7,573.32	\$70,093.18
Assessor	Filled	Property Appraiser II	1.0000	Full-time Local 737	Local 737	LH21	2	\$46,616.75	\$233.08	\$3,566.18	\$815.79	\$34.32	\$13,380.00	\$0.00	\$14.28	\$132.00	\$7,924.85	\$72,717.26
Assessor	Filled	Assessment Specialist	1.0000	Full-time Local 737	Local 737	LH14	2	\$34,264.13	\$171.32	\$2,621.21	\$599.62	\$34.32	\$13,380.00	\$0.00	\$14.28	\$132.00	\$5,824.90	\$57,041.78
			11.2400					\$550,695.37	\$2,405.80	\$42,128.20	\$9,637.17	\$385.76	\$147,180.00	\$0.00	\$200.88	\$1,320.00	\$89,236.44	\$843,189.61

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General Ledger

Budget Analysis

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 Fiscal Year: 2018



2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
				1000	General Fund					
				1020	Assessor					
				R20	Licenses, Fees and Permits					
0.00	0.00	31,300.00	0.00	1021-1000-4100	Fees, Licenses and Permits	0.00	5,000.00	5,000.00	0.00	0.00
25.00	28.00	0.00	0.00	1021-1000-4101	Fees - NSF Check	0.00	0.00	0.00	0.00	0.00
23,242.30	23,030.00	25,000.00	0.00	1021-1000-4112	Fees - Manufactured Homes	0.00	0.00	0.00	0.00	0.00
310.00	135.00	0.00	0.00	1021-1000-4112	Fees - Personal Property	0.00	0.00	0.00	0.00	0.00
2,500.00	2,232.50	0.00	0.00	1021-1000-4112	Fees - Disqualification	0.00	0.00	0.00	0.00	0.00
3,050.00	3,140.00	0.00	0.00	1021-1000-4112	Fees - Combinations Segreg	0.00	0.00	0.00	0.00	0.00
1,947.90	0.00	0.00	0.00	1021-1000-4112	Application - Taxing Districts	0.00	0.00	0.00	0.00	0.00
2,586.51	1,650.00	0.00	0.00	1021-1000-4112	Application Exempt Spec Assmt	0.00	0.00	0.00	0.00	0.00
265.00	190.00	0.00	0.00	1021-1000-4163	Permits - Mobile Home	0.00	0.00	0.00	0.00	0.00
33,926.71	30,405.50	56,300.00	0.00		Licenses, Fees and Permits Totals:	0.00	5,000.00	5,000.00	0.00	0.00
				R30	Charges for Service					
0.00	1,258.00	4,800.00	0.00	1021-1000-4300	Charges for Service	0.00	27,000.00	27,000.00	0.00	0.00
4,625.00	3,652.65	0.00	0.00	1021-1000-4301	Copies & Maps	0.00	0.00	0.00	0.00	0.00
87.03	8.99	0.00	0.00	1021-1000-4303	Refunds	0.00	0.00	0.00	0.00	0.00
19,786.88	20,900.00	0.00	0.00	1021-1000-4317	Services - Data Process Other	0.00	0.00	0.00	0.00	0.00
24,498.91	25,819.64	4,800.00	0.00		Charges for Service Totals:	0.00	27,000.00	27,000.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	0.00	0.00	0.00	1021-1000-4398	Intradepartmental Service Chg	0.00	0.00	0.00	0.00	0.00
610.00	225.00	0.00	0.00	1021-1000-4398	Fees - Internal	0.00	0.00	0.00	0.00	0.00
860.00	0.00	0.00	0.00	1021-1000-4398	Charges for Services - Interna	0.00	0.00	0.00	0.00	0.00
1,470.00	225.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
0.00	1,186.64	0.00	0.00	1021-1000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	1,186.64	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
181,911.14	218,530.24	202,793.00	0.00	R51 1021-1000-4501	State of Oregon A&T Grant	0.00	202,793.00	204,269.00	0.00	0.00
181,911.14	218,530.24	202,793.00	0.00		State of Oregon Totals:	0.00	202,793.00	204,269.00	0.00	0.00
797,893.21	966,907.92	1,070,919.00	0.00	R70 1021-1000-4900	Interfund Transfers Trans - General Non Dept	0.00	1,188,241.00	1,046,122.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
797,893.21	966,907.92	1,070,919.00	0.00		Interfund Transfers Totals:	0.00	1,188,241.00	1,046,122.00	0.00	0.00
1,039,699.97	1,243,074.94	1,334,812.00	0.00		REVENUES TOTALS:	0.00	1,423,034.00	1,282,391.00	0.00	0.00
390,926.14	472,718.67	526,796.00	0.00	E10 1021-1000-5000	Personnel Services Salaries and Wages	10.24	567,171.00	481,159.00	0.00	0.00
66,879.30	68,209.51	68,848.00	0.00	1021-1000-5001	Elected Official Compensation	1.00	69,536.00	69,536.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
32,912.38	38,999.61	45,567.00	0.00	1021-1000-5110	FICA	0.00	48,708.00	42,128.00	0.00	0.00
304.98	372.23	448.00	0.00	1021-1000-5120	Workmans Compensation Tax	0.00	446.00	386.00	0.00	0.00
101,480.22	141,525.24	156,780.00	0.00	1021-1000-5130	Medical Insurance	0.00	173,940.00	147,180.00	0.00	0.00
2,703.59	0.00	0.00	0.00	1021-1000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
272.34	225.87	229.00	0.00	1021-1000-5133	Life Insurance	0.00	229.00	201.00	0.00	0.00
353.43	2,150.25	2,196.00	0.00	1021-1000-5134	Short Term Disability	0.00	1,584.00	1,320.00	0.00	0.00
75,851.64	91,474.87	101,259.00	0.00	1021-1000-5140	Retirement - General	0.00	108,240.00	89,236.00	0.00	0.00
671,684.02	815,676.25	902,123.00	0.00		Personnel Services Totals:	11.24	969,854.00	831,146.00	0.00	0.00
6,842.24	8,269.34	7,902.00	0.00	E11 1021-1000-5156	Interdepartmental Charges Unemployment Compensation	0.00	2,836.00	2,406.00	0.00	0.00
9,311.07	11,357.59	11,913.00	0.00	1021-1000-5157	Workmans Compensation	0.00	11,142.00	9,637.00	0.00	0.00
16,153.31	19,626.93	19,815.00	0.00		Interdepartmental Charges Totals:	0.00	13,978.00	12,043.00	0.00	0.00
252.00	0.00	0.00	0.00	E20 1021-1000-6110	Material and Services Claims - Self Insured	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-6222	Microfilm or Microfiche	0.00	0.00	0.00	0.00	0.00
82,711.00	86,128.93	81,363.00	0.00	1021-1000-6232	Software Support	0.00	95,000.00	95,000.00	0.00	0.00

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
0.00	245.69	8,000.00	0.00	1021-1000-6232	Hardware Maintenance	0.00	11,000.00	11,000.00	0.00	0.00
299.00	713.20	0.00	0.00	1021-1000-6310	Dues	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-6310	Fees	0.00	0.00	0.00	0.00	0.00
0.00	449.97	0.00	0.00	1021-1000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
3,825.00	3,217.03	0.00	0.00	1021-1000-6332	Computer Equipment	0.00	0.00	0.00	0.00	0.00
2,217.91	591.03	500.00	0.00	1021-1000-6333	Vehicle Fuel	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
88.00	104.00	100.00	0.00	1021-1000-6531	Equipment Rent	0.00	100.00	100.00	0.00	0.00
350.00	0.00	600.00	0.00	1021-1000-6535	Equipment Maint & Repair	0.00	300.00	300.00	0.00	0.00
1,279.67	1,700.67	1,000.00	0.00	1021-1000-6536	Vehicle Maint & Repair	0.00	2,000.00	2,000.00	0.00	0.00
764.53	441.82	500.00	0.00	1021-1000-6600	Supplies - Office	0.00	1,700.00	1,700.00	0.00	0.00
497.08	921.52	300.00	0.00	1021-1000-6601	Supplies - Other	0.00	500.00	500.00	0.00	0.00
1,406.70	1,255.58	1,000.00	0.00	1021-1000-6602	Copier Maint & Supplies	0.00	1,200.00	1,200.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-6603	Postage	0.00	0.00	0.00	0.00	0.00
740.80	182.00	0.00	0.00	1021-1000-6604	Publications & Periodicals	0.00	850.00	850.00	0.00	0.00
0.00	9,636.39	12,720.00	0.00	1021-1000-6700	Travel & Training	0.00	10,000.00	10,000.00	0.00	0.00
1,220.56	0.00	0.00	0.00	1021-1000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
2,472.05	0.00	0.00	0.00	1021-1000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
31.57	0.00	0.00	0.00	1021-1000-6753	Utilities - Cable TV	0.00	0.00	0.00	0.00	0.00
4,025.34	5,850.32	3,000.00	0.00	1021-1000-6755	Telephone	0.00	9,200.00	9,200.00	0.00	0.00
0.00	47.75	0.00	0.00	1021-1000-6756	Data Service Charges	0.00	0.00	0.00	0.00	0.00
102,181.21	111,485.90	109,083.00	0.00		Material and Services Totals:	0.00	132,850.00	132,850.00	0.00	0.00
				E21	Interdepartmental Charges					
101,212.00	137,469.00	140,588.00	0.00	1021-1000-6990	Internal Services	0.00	155,802.00	155,802.00	0.00	0.00
30,887.00	30,517.00	30,644.00	0.00	1021-1000-6991	Facility Services	0.00	30,666.00	30,666.00	0.00	0.00
7,753.00	10,022.00	10,499.00	0.00	1021-1000-6992	Tech Maint Hardware Chg	0.00	6,750.00	6,750.00	0.00	0.00
5,436.00	6,650.00	6,500.00	0.00	1021-1000-6993	Tech Maint User Chg	0.00	8,134.00	8,134.00	0.00	0.00
3,159.00	3,032.00	1,239.00	0.00	1021-1000-6994	Risk Management	0.00	3,185.00	3,185.00	0.00	0.00
5,916.00	5,960.00	5,621.00	0.00	1021-1000-6995	Insurance Liability	0.00	6,315.00	6,315.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
391.23	2,039.30	2,000.00	0.00	1021-1000-6998	Vehicle Fuel - Internal	0.00	2,000.00	2,000.00	0.00	0.00

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
0.00	282.00	0.00	0.00	1021-1000-6998	Fees - Internal	0.00	0.00	0.00	0.00	0.00
1,316.17	1,377.69	1,200.00	0.00	1021-1000-6999	Office Supplies - Internal	0.00	1,500.00	1,500.00	0.00	0.00
3,755.93	2,397.80	1,500.00	0.00	1021-1000-6999	Postage - Internal	0.00	3,000.00	3,000.00	0.00	0.00
855.10	7,539.07	0.00	0.00	1021-1000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
160,681.43	207,285.86	199,791.00	0.00		Interdepartmental Charges Totals:	0.00	217,352.00	217,352.00	0.00	0.00
89,000.00	89,000.00	104,000.00	0.00	E70 1021-1000-9003	Interfund Transfers Trans - Equipment Reserve	0.00	89,000.00	89,000.00	0.00	0.00
89,000.00	89,000.00	104,000.00	0.00		Interfund Transfers Totals:	0.00	89,000.00	89,000.00	0.00	0.00
1,039,699.97	1,243,074.94	1,334,812.00	0.00		EXPENDITURES TOTALS:	11.24	1,423,034.00	1,282,391.00	0.00	0.00
1,039,699.97	1,243,074.94	1,334,812.00	0.00		DEPARTMENT REVENUES	0.00	1,423,034.00	1,282,391.00	0.00	0.00
1,039,699.97	1,243,074.94	1,334,812.00	0.00		DEPARTMENT EXPENSES	11.24	1,423,034.00	1,282,391.00	0.00	0.00
0.00	0.00	0.00	0.00		Assessor Totals:	(11.24)	0.00	0.00	0.00	0.00
1,039,699.97	1,243,074.94	1,334,812.00	0.00		FUND REVENUES	0.00	1,423,034.00	1,282,391.00	0.00	0.00
1,039,699.97	1,243,074.94	1,334,812.00	0.00		FUND EXPENSES	11.24	1,423,034.00	1,282,391.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(11.24)	0.00	0.00	0.00	0.00
1,039,699.97	1,243,074.94	1,334,812.00	0.00		REPORT REVENUES	0.00	1,423,034.00	1,282,391.00	0.00	0.00
1,039,699.97	1,243,074.94	1,334,812.00	0.00		REPORT EXPENSES	11.24	1,423,034.00	1,282,391.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(11.24)	0.00	0.00	0.00	0.00