



CONTROLLER'S OFFICE

COUNTY OF BUCKS

Administration Building

55 East Court Street, Doylestown, PA 18901-4318

(215) 348-6435 • Fax (215) 348-6107

May 31, 2018

Commissioner Robert G. Loughery, Chairman
County of Bucks
Commissioners' Office
55 East Court Street
Doylestown, PA 18901

Re: Audit of Karla Aichele, Former Nockamixon Township Tax Collector

Dear Chairman Loughery:

Enclosed is the report for the audit of the Settlement of Duplicates for the Bucks County real estate taxes of the Former Nockamixon Township Tax Collector, Karla Aichele, for the tax years ended January 16, 2018 and January 15, 2017. The January dates reflect the settlement dates for the two tax years included in the audit period. The section of the report titled Report to Management includes our findings and recommendations.

As a notation to this audit, Karla Aichele ended her term as the Nockamixon Township Tax Collector on December 31, 2017. In accordance with the *Tax Collector's Manual*, the Tax Collector remains responsible for any tax duplicates, and if applicable, interim adjustments in her possession until the January 16, 2018 settlement date.

This examination was made in order to ascertain that Bucks County real estate tax collections were properly processed, that adequate and accurate financial records were maintained by the Tax Collector to reflect compliance to the *Tax Collector's Manual*, the *Local Tax Collection Law* and County policies and that the said collections were properly forwarded to the County. The audit was conducted in accordance with U.S. generally accepted auditing standards and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

We express our appreciation for the courtesies extended to our auditors and acknowledge the cooperative assistance we received from the Tax Collector.

Should you have any questions regarding this audit, please call us at (215) 348-6556 between 7:00 a.m. and 5:00 p.m.

Sincerely,

Neale Dougherty
Bucks County Controller

18-05
ND/mkw

cc: Karla Aichele, Former Nockamixon Township Tax Collector
Brian Hesselthaler, CPA, Chief Operating Officer, Commissioners' Office, County of Bucks
David P. Boscola, Director, Finance Department, County of Bucks

COUNTY OF BUCKS
KARLA AICHELE
NOCKAMIXON TOWNSHIP TAX COLLECTOR

For the Period
January 16, 2016 through January 16, 2018
(Tax Years 2016 and 2017)

County of Bucks
Karla Aichele
Nockamixon Township Tax Collector
For the Period January 16, 2016 through January 16, 2018

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INDEPENDENT AUDITORS' REPORT

To Commissioner Robert G. Loughery, Chairman
County of Bucks
Commissioners' Office
55 East Court Street
Doylestown, PA 18901

We have audited the accompanying Settlement of Duplicates – cash basis, applicable to Bucks County (County) real estate taxes of the Nockamixon Township Tax Collector (Tax Collector), for the tax years ended January 16, 2018 and January 15, 2017, and the related notes to the Settlement of Duplicates.

Management's Responsibility for the Settlement of Duplicates

The Tax Collector is responsible for the preparation and fair presentation of the Monthly Report to Taxing Districts (MRTD) sheets, which are the basis for the preparation of the Settlement of Duplicates in accordance with the cash basis of accounting described in Note 1.D. The Tax Collector is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Settlement of Duplicates that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Settlement of Duplicates based on our audit. We conducted our audit in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Settlement of Duplicates are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Settlement of Duplicates. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Settlement of Duplicates, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Tax Collector's preparation and fair presentation of the Settlement of Duplicates in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Tax Collector's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by the Tax Collector, if any, as well as evaluating the overall presentation of the Settlement of Duplicates.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Continued...

Opinion

In our opinion, the Settlement of Duplicates referred to in the first paragraph present fairly, in all material respects, the total amount the Tax Collector is responsible to collect and the total amount reported by the Tax Collector, for the tax years ended January 16, 2018 and January 15, 2017, in accordance with the cash basis of accounting as described in Note 1.D.

Emphasis of Matter and Basis of Accounting

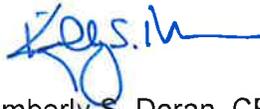
We draw attention to Note 1.C. to the Settlement of Duplicates, which describes that the settlement is prepared to present a reconciliation between the amount of County real estate taxes the Tax Collector is responsible to collect and the reported collection, liened and non-lienable amounts, and is not intended to be a complete presentation of the Tax Collector's financial activities. The County has accepted the Settlement of Duplicate format as a means for presenting this reconciliation.

We also draw attention to Note 1.D. to the Settlement of Duplicates, which describes the basis of accounting. The Settlement of Duplicates are prepared on the cash basis of accounting, which is a basis of accounting other than U.S. generally accepted accounting principles.

Our opinion is not modified with respect to either matter.

Restriction on Use

This report is intended solely for the information and use of the Tax Collector and the County. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Kimberly S. Doran, CPA, Bucks County Deputy Controller
Doylestown, Pennsylvania

May 14, 2018
18-05

County of Bucks
Nockamixon Township Tax Collector

Settlement of Duplicate
For the Tax Year Ended January 16, 2018
Tax Year 2017
(Cash Basis)

Amount the Tax Collector is Responsible to Collect

Amount to be Collected in Current Year:

Total Carried Forward from Prior Year	\$	346
2017 Tax Year - Tax Duplicate		1,258,092
2017 Tax Year - Interim Billings/Adjustments		1,693
2016 Tax Year - Interim Billings/Adjustments		<u>9</u>

Total Amount the Tax Collector is Responsible to Collect \$ 1,260,140

Amount Reported by Tax Collector

Amount Collected from Taxpayers as Reported to the County	\$	1,213,548
Add: Discounts taken by Taxpayers		20,788
Less: Penalties paid by Taxpayers		<u>(3,763)</u>
Amount Collected at Face Value of Tax Bills	\$	1,230,573
Unpaid Taxes to be Liened as Reported to the County:		
2017 Tax Year - Tax Duplicate and Interim Billings/Adjustments		29,527
2016 Tax Year - Interim Billings/Adjustments		<u>40</u>
Total Unpaid Taxes before Lien Removals		29,567
Less: Lien Removals from January 17, 2018 to May 14, 2018		<u>(-)</u>
Net Unpaid Taxes to be Liened as Reported to the County		29,567
Less: Refunds at Face Value made by Finance Department/Tax Claim Bureau from January 16, 2017 to May 14, 2018		(-)
Total Non-Lienables Carried Forward		<u>-</u>
Total Amount Reported by Tax Collector	\$	<u>1,260,140</u>
Variance - Net Amount Under/(Over) Reported to the County	\$	<u>-</u>

See Notes to the Settlement of Duplicates.

County of Bucks
Nockamixon Township Tax Collector

Settlement of Duplicate
For the Tax Year Ended January 15, 2017
Tax Year 2016
(Cash Basis)

Amount the Tax Collector is Responsible to Collect

Amount to be Collected in Current Year:

Total Carried Forward from Prior Year	\$	42
2016 Tax Year - Tax Duplicate		1,257,533
2016 Tax Year - Interim Billings/Adjustments		1,062
2015 Tax Year - Interim Billings/Adjustments		<u>32</u>

Total Amount the Tax Collector is Responsible to Collect \$ 1,258,669

Amount Reported by Tax Collector

Amount Collected from Taxpayers as Reported to the County	\$	1,212,704
Add: Discounts taken by Taxpayers		20,645
Less: Penalties paid by Taxpayers		<u>(5,263)</u>
Amount Collected at Face Value of Tax Bills	\$	1,228,086
Unpaid Taxes to be Liened as Reported to the County:		
2016 Tax Year - Tax Duplicate and Interim Billings/Adjustments		<u>30,237</u>
Total Unpaid Taxes before Lien Removals		30,237
Less: Lien Removals from January 16, 2017 to May 14, 2018		<u>(-)</u>
Net Unpaid Taxes to be Liened as Reported to the County		30,237
Less: Refunds at Face Value made by Finance Department/Tax Claim Bureau from January 16, 2016 to May 14, 2018		(411)
Total Non-Lienables Carried Forward:		
2016 Tax Year - Interim Billings/Adjustments		<u>346</u>
Total Amount Reported by Tax Collector	\$	<u>1,258,258</u>
Variance - Net Amount Under/(Over) Reported to the County	\$	<u>411</u>

See Notes to the Settlement of Duplicates.

NOTES TO THE SETTLEMENT OF DUPLICATES

1. Summary of Significant Accounting Policies

The major accounting principles and practices followed by the Tax Collector and the County are presented below to assist the reader in understanding the Settlement of Duplicates. The accounting principles and practices are presented in conformity with a comprehensive basis of accounting other than U.S. generally accepted accounting principles.

A. Nature of Operations

The Tax Collector is an elected official designated to collect County real estate taxes as well as other taxes. In this jurisdiction, the Tax Collector is an elected official that serves a four (4) year term.

B. Reporting Entity

The accompanying Settlement of Duplicates are presented from only the financial transactions/records directly related to the County real estate taxes handled by the Tax Collector. The financial transactions consist primarily of real estate taxes collected, discounts taken and penalties paid. The Settlement of Duplicates do not present the financial activities of the Tax Collector or the County taken as a whole.

C. Basis of Presentation

The County requires Tax Collectors to settle County real estate taxes on or before January 15th (or by the next business day if the 15th falls on a weekend or legal holiday) of the succeeding year. As such, the County accepted the Settlement of Duplicate format to reflect the activities associated with the settlement of County real estate tax duplicates in the Tax Collector's possession during the period under audit. Specifically, the Settlement of Duplicate presents a reconciliation between the amount of County real estate taxes the Tax Collector is responsible to collect and the collection, lien and non-lienable amounts reported by the Tax Collector.

Section 25 (Collection and Payment Over of Taxes) of the *Local Tax Collection Law* requires the Tax Collector to report the monthly real estate tax activities to the County on a standardized form commonly known as the MRTD sheet. Except for the "Refunds at Face Value made by Finance Department" amount, the amounts presented under the "Amount Reported by Tax Collector" section of the Settlement of Duplicate is an accumulation of information reported on the MRTD sheets for the given tax year.

D. Basis of Accounting

The Tax Collector prepares the required MRTD sheets in accordance with the financial reporting provisions prescribed by the Pennsylvania Department of Community and Economic Development, which is essentially the cash basis of accounting. Since the accompanying Settlement of Duplicates are primarily summaries of amounts reported on the MRTD sheets for the given tax years, the Settlement of Duplicates are prepared and presented on the same basis. Under the cash basis, the only asset recognized is cash, and no liabilities are recognized. Unless otherwise noted, the County portion of

Continued...

NOTES TO THE SETTLEMENT OF DUPLICATES

1. Summary of Significant Accounting Policies (Continued)

D. Basis of Accounting (Continued)

the real estate tax revenue collected and disbursed by the Tax Collector during a given tax year is presented on the accompanying Settlement of Duplicates as the "Amount Collected from Taxpayers as Reported to the County". The cash basis differs from U.S. generally accepted accounting principles primarily because the effects of accounts receivable and accounts payable are not reflected in the accompanying Settlement of Duplicates. The cash basis of accounting is an acceptable basis of accounting for the Settlement of Duplicates.

E. Amount to be Collected

Upon successful settlement of a prior year tax duplicate, on February 1st of each year the County issues to the Tax Collector the current year's tax duplicate, which represents County real estate taxes to be collected. In addition to the duplicate, the County may issue, throughout the year, interim billings/adjustments. Therefore, the total amount of County real estate taxes to be collected in a tax year is the tax duplicate amount plus and/or minus any interim billing/adjustment amounts.

F. Cash

Deposits in the banking institutions are insured by the Federal Deposit Insurance Corporation and/or are fully collateralized by a pledge or assignment of assets pursuant to Act No. 72 of the General Assembly.

G. Tax Duplicate and Interim Billings/Adjustments

The Tax Duplicate and Interim Billing/Adjustment amounts presented under the "Amount the Tax Collector is Responsible to Collect" on the accompanying Settlement of Duplicates represent the total tax duplicate plus and/or minus all applicable interim billings/adjustments issued for the period indicated.

H. Completion of Term of Office

Karla Aichele completed her term as the Nockamixon Township Tax Collector on December 31, 2017.

2. Subsequent Events/Net Amount Under Reported

Events subsequent to January 16, 2018 have been evaluated through May 14, 2018, the date the Settlement of Duplicates were available to be issued, to determine whether they should be disclosed to keep the Settlement of Duplicates from being misleading. As noted on the accompanying Settlement of Duplicate for the tax year ended January 15, 2017, the Tax Collector under reported \$411. The specific cause of this variance is further discussed in F1. of the Settlement of Duplicate section in the Report to Management.



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REPORT ON SIGNIFICANT DEFICIENCIES AND MATERIAL WEAKNESSES

To Commissioner Robert G. Loughery, Chairman
County of Bucks
Commissioners' Office
55 East Court Street
Doylestown, PA 18901

In planning and performing our audit of the Settlement of Duplicates, for the tax years ended January 16, 2018 and January 15, 2017, in accordance with U.S. generally accepted auditing standards, we considered the Tax Collector's internal control over the financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Settlement of Duplicates, but not for the purpose of expressing an opinion on the effectiveness of the Tax Collector's internal control. Accordingly, we do not express an opinion on the effectiveness of the Tax Collector's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management's override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

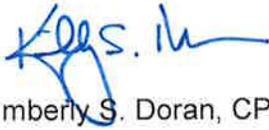
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Tax Collector's Settlement of Duplicates will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in F1. of the Internal Control and the Settlement of Duplicate sections of the Report to Management to be significant deficiencies.

The Tax Collector's written response to the findings identified in our audit and presented in the Report to Management was not subjected to the audit procedures applied in the audit of the Settlement of Duplicates and, accordingly, we express no opinion on it.

Continued...

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Kimberly S. Doran, CPA, Bucks County Deputy Controller
Doylestown, Pennsylvania

May 14, 2018
18-05

REPORT TO MANAGEMENT

COVER LETTER

We have audited the Settlement of Duplicates, applicable to County real estate taxes of the Tax Collector, for the tax years ended January 16, 2018 and January 15, 2017. Professional standards require that we provide the Tax Collector with information about our responsibilities under U.S. generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to the Tax Collector dated March 16, 2018. Professional standards also require that we communicate the following information related to our audit.

Audit Findings Overview

Qualitative Aspects of Accounting Practices

The Tax Collector is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Tax Collector are described in Note 1 to the Settlement of Duplicates. No new accounting policies were adopted and the application of existing policies was not changed during the audit period. We noted no transactions entered into by the Tax Collector during the audit period for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the Settlement of Duplicates in the proper period.

The Settlement of Duplicate disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with the Tax Collector in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. As a result of the audit procedures, we did not detect any misstatements that required correction by management. However, F1. of the Settlement of Duplicate section of the Report to Management details a condition that must be addressed by the Tax Collector.

Disagreements with the Tax Collector

For purposes of this letter, a disagreement with the Tax Collector is a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction, that could be significant to the Settlement of Duplicates or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Continued...

Nockamixon Township Tax Collector

REPORT TO MANAGEMENT

COVER LETTER

Representations from the Tax Collector

We have requested certain representations from the Tax Collector that are included in the management representation letter dated May 14, 2018.

Purpose

In reviewing this report, it is important to remember that this letter addresses those conditions that we believe should be brought to the attention of the Tax Collector, and accordingly, does not recite the many sound controls that presently exist. Furthermore, our suggestions should not be construed as a criticism of or a reflection on the integrity of the Tax Collector.

Report Distribution

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REPORT TO MANAGEMENT

FINDINGS AND RECOMMENDATIONS

Legend:

F – Finding

R – Recommendation

The Tax Collector's Office consisted of one (1) Tax Collector and one (1) Deputy Tax Collector.

During our audit, we became aware of significant deficiencies in internal control that have been identified as such in the separate report titled "Report on Significant Deficiencies and Material Weaknesses" dated May 14, 2018. The Internal Control and Settlement of Duplicate sections of the Report to Management detail the significant deficiencies noted in the Tax Collector's control environment and our recommendations for improvement. The Report to Management does not affect our "Independent Auditors' Report" dated May 14, 2018, on the Tax Collector's Settlement of Duplicates.

Internal Control

A review of the internal control environment disclosed the following:

- F1. Although the Tax Collector deputized an individual, it is our understanding that this procedure was solely for emergency purposes and that the deputy performed no functions related to the daily activities of the Tax Collector's Office during the audit period. Based on the preceding information, it was determined that the Tax Collector was the sole individual responsible for all functions and transactions applicable to the collection of County real estate taxes.
- R1. Although a one-person staff does not afford the Tax Collector the opportunity to separate incompatible duties, audit guidance requires the reporting of such a condition. The basic premise to any internal control structure is that no one (1) individual should have access to both physical assets and the related accounting records or to all phases of a transaction.

Auditee's Response:

- F1. Auditee did not respond.

Cash-Bank Analysis

Included within the audit were procedures to verify, through random selection of monthly bank statements, that the Tax Collector made only appropriate disbursements, maintained up-to-date checkbook balances, prepared monthly bank reconciliations and utilized the account for only tax collection activities.

- F1. Prior to closing the tax bank account, the account had a remaining balance of \$60, which was composed of \$56 of the Tax Collector's personal funds and \$4 of miscellaneous overages. However, when closing out the account, the entire balance was retained by the Tax Collector. Based on the requirements outlined in the *Pennsylvania Unclaimed Property Law*, \$4 should have been sent to Pennsylvania's unclaimed property fund.

Continued...

REPORT TO MANAGEMENT

FINDINGS AND RECOMMENDATIONS

Cash-Bank Analysis (Continued)

R1. Although the Tax Collector is no longer in office, appropriate action should be taken to comply with the *Pennsylvania Unclaimed Property Law*.

Auditee's Response:

F1. See Attachment A

Settlement of Duplicate

In order to determine whether the Settlement of Duplicates were accurately presented, we reviewed the MRTD sheets submitted to the Finance Department. The review included a verification of the cash collected, discounts taken, penalties paid and debit and credit interim adjustments, including lienable and non-lienable amounts.

F1. As indicated in Note 2 to the Settlement of Duplicates, the Tax Collector was under reported by \$411 for the tax year ended January 15, 2017. This condition occurred after the audit period. Our audit testing revealed that a paid parcel number was erroneously lienied while an unpaid parcel was not. In order to rectify the incorrect lien that was paid to the Tax Claim Bureau, a refund was issued by the County on April 20, 2018. Since the error was discovered after the lien list was finalized, the correct parcel number could not be added to the list. This subsequent discovery is the cause of the \$411 under reported variance presented on the accompanying Settlement of Duplicate for the tax year ended January 15, 2017.

R1. Due to the non-settlement of the 2016 tax year, the Finance Department should contact the Tax Collector to provide direction on the resolution of this matter.

Auditee's Response:

F1. See Attachment A

SUMMARY OF THE EXIT CONFERENCE

An exit conference was not held. The Tax Collector chose to respond by email, which was received on May 14, 2018.

Audit Response

Karla Aichele

Former Nockamixon Township Tax Collector

PO Box 355

Revere, PA 18953

Internal Control – N/A

Cash-Bank Analysis

With respect to the \$4 , I will gladly forward that on to PA Unclaimed Property, however there is no consideration to the additional funds that a Tax Collector is putting out for fees that we are being charged and not getting reimbursed. \$4 is what represents my 17 years of collecting taxes, and it is a penny here, a quarter here over the years. Additionally I would have been charged another \$20 in 2018 if I had not closed the account when I did. Over 3 years I was charged \$720 bank fees that no longer can be avoided because most banks charge monthly service fees.

Settlement of Duplicate

Attached to this report are hard copies of the reports that the Tax Collector is responsible for getting to the County along with sending an electronic filing. The report shows that I had the parcel #(.002) in the wrong column, and when being checked by the County they dropped that part of the parcel number and turned it into someone else's parcel number. When they do that, names don't match and dollar amounts don't match. I was not notified that the parcel number is incorrect and could not correct the error at that time with The County. It was filed away and I find out that the number was changed a year later and that I am responsible for going back to a customer to collect as a lost lien, when had I been notified at the time it could have been dealt with in a timely manner. I was then asked to pay a \$20 fee to remove the lien that was incorrectly placed and told that I must pay the \$411 difference. It is also my responsibility to reach out to the property owner to collect. I am aware that the manual states that I am responsible for collecting a lost lien, however had the situation been dealt with at the time, it would not have a lost lien.

The County may have sent me a copy of their report with the wrong parcel number listed, however I can't locate that copy or remember receiving it. I know that it definitely was after the date deadline for making changes. Unfortunately I had no evidence of this until a year later and it becomes my problem to collect this bill. I would also like to state at this time that I am responsible for paying this bill that I had no knowledge of until this Audit.

At this time I have not submitted any payment to tax claim for \$20 for the removal of the incorrect lien. I have not made payment for the lost lien of \$411. I would like you to take this into consideration for

other Tax Collectors going forward and realize that it is not always the Tax Collector at fault, but we are to pay. I am admitting to the parcel number which caused all the problems here, entered electronically incorrectly but what does happen at the County level? Is anyone at the County ever held responsible for the fact that there are no checks on their side, or communication to the tax collectors to remedy situations in a timely manner to avoid issues like this?

If this issue is to be resolved by paying these fees please let me know. I would just like to go on record for future tax collectors letting you know that errors are made on both sides. There are few checks and balances on the County side. Possibly there are things that could be put into place that would eliminate this from happening again. There is no clear cut way to handle the parcel numbers with a decimal in them and that at the very least should be reviewed.

Regards,

Karla Aichele

Former Nockamixon Tax Collector

LNAME	FNAME	MUN	MAP	PARCEL	SUB1	SUB2	TRAILER	COUNTY	MUNICIPALITY	SCHOOL	INTERIMYR
ANDRE	TRACEY	30	004	072	-016			\$1,480.62	\$382.92	\$0.00	
BATES	MARC	30	015	045	-002			\$14.85	\$3.84	\$0.00	
BRYAN	JEFFRE	30	007	037				\$770.24	\$199.20	\$0.00	
BRYAN	JEFFRE	30	010	038				\$1,124.04	\$290.70	\$0.00	
C&J	HOME INVE	30	009	005				\$926.36	\$239.58	\$0.00	2016
COLUMI	JOSEPH	30	013	085				\$937.28	\$242.40	\$0.00	
COOK	RYAN C	30	008	126				\$34.34	\$8.88	\$0.00	
CROUTH	BRAND	30	013	119		0189		\$99.30	\$25.68	\$0.00	
DELGUE	PAUL	30	015	003				\$324.80	\$84.00	\$0.00	
FERREI	ALISON	30	004	045				\$1,005.26	\$259.98	\$0.00	
GILLIGA	EDWAR	30	011	208	-006			\$445.44	\$115.20	\$0.00	
GISCHE	CHARLE	30	008	066				\$846.34	\$218.88	\$0.00	
GROSS	KENNET	30	015	033	-001			\$1,039.36	\$268.80	\$0.00	
GUNKEL	DONALI	30	016	028	-001			\$492.77	\$127.44	\$0.00	
HEACOC	BRUCE	30	011	167				\$408.32	\$105.60	\$0.00	
KNIGHT	DENNIS	30	008	096				\$575.36	\$148.80	\$0.00	
LEHR	BRIAN	30	008	008				\$631.04	\$163.20	\$0.00	
LEHR	BRIAN	30	008	080				\$139.20	\$36.00	\$0.00	
LESTER	SAMUEL	30	008	067	-001			\$250.56	\$64.80	\$0.00	
LITKE	TIMOTH	30	011	001	-005			\$558.66	\$144.48	\$0.00	
LUCERA	RAYMOI	30	013	033				\$821.05	\$212.34	\$0.00	
MAGEE	KENNET	30	010	014	-001			\$519.68	\$134.40	\$0.00	
MCDUFF	LEWIS	30	008	058				\$513.18	\$132.72	\$0.00	
METZLE	JOAN	30	001	009	-002			\$175.39	\$45.36	\$0.00	
MILLER	JOHN	30	008	041				\$9.28	\$2.40	\$0.00	
MOSER	THOMA	30	013	007				\$538.24	\$139.20	\$0.00	
NEGOE	STEPHE	30	016	039				\$492.77	\$127.44	\$0.00	
NICHOL	BRAND	30	013	066				\$650.06	\$168.12	\$0.00	
NOWIC	ALLAN	30	011	119				\$127.83	\$33.06	\$0.00	
NOWIC	ALLAN	30	011	196	-001			\$742.86	\$192.12	\$0.00	
ODOR	WILLIAM	30	013	165				\$547.52	\$141.60	\$0.00	
PACHUC	EDWIN	30	004	007.002				\$411.10	\$106.32	\$0.00	
PIORUN	WILLIAM	30	011	014				\$188.38	\$48.72	\$0.00	
RAAUM	CAROLY	30	011	189				\$548.45	\$141.84	\$0.00	
RANDOI	JENNIFE	30	016	049				\$24.13	\$6.24	\$0.00	
REED	KEVIN	30	012	023	-006			\$621.76	\$160.80	\$0.00	

REIDLEI, JOSEPH 30	013	018		\$445.44	\$115.20	\$0.00
ROBERT, FREDEF 30	008	122		\$689.50	\$178.32	\$0.00
ROGER, HARRY 30	008	022	-007	\$945.63	\$244.56	\$0.00
RUFE, DANIEL 30	008	061		\$1,325.65	\$342.84	\$0.00
SCHADELAWREI 30	008	071	-004	\$686.72	\$177.60	\$0.00
SHICK, HAROLI 30	004	056	-004	\$439.41	\$113.64	\$0.00
SWAMPS, AUTO 30	007	036	-001	\$584.64	\$151.20	\$0.00
SWAMPS, AUTO 30	011	105		\$459.36	\$118.80	\$0.00
THOMAS, RICHA 30	008	109	-001	\$1,280.64	\$331.20	\$0.00
VORND, RICHA 30	014	030		\$2,207.94	\$571.02	\$0.00
WELSH, JOHN 30	007	007		\$770.24	\$199.20	\$0.00
WERD, CHAS 30	008	102		\$482.56	\$124.80	\$0.00
WOLFG, SALLY 30	010	016		\$883.46	\$228.48	\$0.00
				\$30,237.01	\$7,819.92	