



John P. Martin, C.P.A.
John A. Keech, C.P.A.
Gary D. Welch, C.P.A.
William A. Evans, C.P.A.
William F. Wesemann, C.P.A.

HIGDON & HALE

CERTIFIED PUBLIC ACCOUNTANTS • A PROFESSIONAL CORPORATION
6310 Lamar Avenue, Suite 110 • Overland Park, KS 66202

www.higdonhale.com
E-mail: info@higdonhale.com

Telephone
(913) 831-7000
Fax (913) 754-1350

David B. Higdon, Retired
D. Bob Hale, Retired

January 26, 2022

City of Mission Woods KS
Mayor and City Council

RE: 2021 Year End Financials

From: John Martin Treasurer

Mayor and Council,

Please find attached the yearend financial statements for 2021. I will highlight certain items below and discuss in detail at the meeting on the 1st.

Cash – the City finished the year with \$868,798 in cash –

- General Fund \$ 406,680
- Special Highway \$ 57,774
- Capital Improvement \$ 352,149
- Local Alcohol \$ 37,468
- American Recovery Act \$ 14,727

The City is in a good cash position going forward.

Revenues and Expenses

Total Revenues were \$502,639 with offsetting expenses of \$ 348,111 for revenue over expenses of \$154,528. The budget and actual report is attached for review and questions. We will review in more detail at the meeting.

Please let me know of questions.

John Martin

City of Mission Woods, Kansas
Statement of Financial Position - Modified Cash Basis

Cash Basis

As of December 31, 2021

	01 GENERAL FUND	05 SPECIAL HIGHWAY FD	10 MULTI-YR CAPITAL IMP...	20 -Local Alcohol Fund	American Revocery Act Fu...	TOTAL
ASSETS						
Current Assets						
Checking/Savings						
1065 - Cross First Money Market						
1065-10 - Cross First Money Market CIP	12,084.19	0.00	1,497.19	0.00	0.00	13,581.38
1065 - Cross First Money Market - Other	0.00	0.00	18.66	0.00	0.00	18.66
Total 1065 - Cross First Money Market	12,084.19	0.00	1,515.85	0.00	0.00	13,600.04
1010 - Country Club Checking #0767						
1010-01 - CHECKING-COUNTRY CLUB-GEN	190,709.66	57,774.31	72,955.81	37,468.22	14,726.79	373,634.79
Total 1010 - Country Club Checking #0767	190,709.66	57,774.31	72,955.81	37,468.22	14,726.79	373,634.79
1020 - Country Club Money Market						
1020-10 - MMKT-COUNTRY CLUB-CAP IMPROV	14.87	0.00	2,792.30	0.00	0.00	2,807.17
Total 1020 - Country Club Money Market	14.87	0.00	2,792.30	0.00	0.00	2,807.17
1060 - UMB Time Deposit						
1060-01 - TIME DEPOSIT-UNITED MISSOURI BK	133,435.03	0.00	62,365.06	0.00	0.00	195,800.09
Total 1060 - UMB Time Deposit	133,435.03	0.00	62,365.06	0.00	0.00	195,800.09
GENERAL FUND						
1042-01 - TIME DEPOSIT CAPITAL FEDERAL	70,435.98	0.00	212,519.59	0.00	0.00	282,955.57
Total GENERAL FUND	70,435.98	0.00	212,519.59	0.00	0.00	282,955.57
Total Checking/Savings	406,679.73	57,774.31	352,148.61	37,468.22	14,726.79	868,797.66
Total Current Assets	406,679.73	57,774.31	352,148.61	37,468.22	14,726.79	868,797.66
TOTAL ASSETS	406,679.73	57,774.31	352,148.61	37,468.22	14,726.79	868,797.66
LIABILITIES & EQUITY						
Equity						
FUND BALANCE-RESTRICTED						
3100-20 - Special Alcohol Fund	0.00	0.00	0.00	25,347.72	0.00	25,347.72
3100-05 - SPECIAL HIGHWAY FUND	0.00	52,144.33	0.00	0.00	0.00	52,144.33
3100-10 - MULTI YEAR CAPITAL IMPROVEMENT	0.00	0.00	304,027.91	0.00	0.00	304,027.91
Total FUND BALANCE-RESTRICTED	0.00	52,144.33	304,027.91	25,347.72	0.00	381,519.96
FUND BALANCES-UNRESTRICTED						
3100-01 - GENERAL FUND-	332,924.39	0.00	0.00	0.00	0.00	332,924.39
Total FUND BALANCES-UNRESTRICTED	332,924.39	0.00	0.00	0.00	0.00	332,924.39
3900 - Retained Earnings	-174.81	0.00	0.00	0.00	0.00	-174.81
Net Income	73,930.15	5,629.98	48,120.70	12,120.50	14,726.79	154,528.12
Total Equity	406,679.73	57,774.31	352,148.61	37,468.22	14,726.79	868,797.66
TOTAL LIABILITIES & EQUITY	406,679.73	57,774.31	352,148.61	37,468.22	14,726.79	868,797.66

**City of Mission Woods, Kansas
Statement of Revenue and Expense by Fund**

January through December 2021

	01 GENERAL FUND	05 SPECIAL HIGHW...	10 MULTI-YR CAPIT...	20 -Local Alcohol Fund	American Revocery A...	TOTAL
Income						
TAXES						
4010-01 · Ad Valorem Tax	166,072.75	0.00	0.00	0.00	0.00	166,072.75
4020-01 · Delinquent Ad Valorem Tax	882.80	0.00	0.00	0.00	0.00	882.80
4050-01 · Motor Vehicle Tax	7,388.11	0.00	0.00	0.00	0.00	7,388.11
4070-01 · Local Alcoholic Liquor Tax	12,120.50	0.00	0.00	12,120.50	0.00	24,241.00
Total TAXES	186,464.16	0.00	0.00	12,120.50	0.00	198,584.66
OTHER TAXES						
4094-05 · Ks Highway Gas Tax- Sp Hwy Fd	0.00	5,629.98	0.00	0.00	0.00	5,629.98
4110-01 · Consumer Use Tax	29,581.73	0.00	0.00	0.00	0.00	29,581.73
4120-01 · Sales Tax	83,412.67	0.00	0.00	0.00	0.00	83,412.67
Total OTHER TAXES	112,994.40	5,629.98	0.00	0.00	0.00	118,624.38
FEES						
Franchise Fees						
4150-01 · Franchise Tax-Gas	4,790.40	0.00	0.00	0.00	0.00	4,790.40
4160-01 · Franchise Tax- Electric	24,201.45	0.00	0.00	0.00	0.00	24,201.45
4165.01 · Telephone	600.19	0.00	95.91	0.00	0.00	696.10
4170-01 · Franchise Tax-Cable T.V.	2,557.97	0.00	0.00	0.00	0.00	2,557.97
Total Franchise Fees	32,150.01	0.00	95.91	0.00	0.00	32,245.92
Total FEES	32,150.01	0.00	95.91	0.00	0.00	32,245.92
4180-01 · TRAFFIC FINES	25,979.00	0.00	0.00	0.00	0.00	25,979.00
LICENSE/PERMITS/TOWER RENTALS						
4210-01 · Building Permits & Zoning- Res	7,196.00	0.00	0.00	0.00	0.00	7,196.00
4220 · Tower Rental	47,054.80	0.00	0.00	0.00	0.00	47,054.80
Total LICENSE/PERMITS/TOWER RENTALS	54,250.80	0.00	0.00	0.00	0.00	54,250.80
OTHER RECEIPTS						
ARA Act Funds	0.00	0.00	0.00	0.00	14,726.79	14,726.79
4400-01 · Miscellaneous Receipts	1,303.00	0.00	0.00	0.00	0.00	1,303.00
Total OTHER RECEIPTS	1,303.00	0.00	0.00	0.00	14,726.79	16,029.79
4500-01 · INTEREST INCOME-GENERAL FUND						
INTEREST INCOME	4.20	0.00	15,488.89	0.00	0.00	15,493.09
4500-01 · INTEREST INCOME-GENERAL FUND - O...	1,431.39	0.00	0.00	0.00	0.00	1,431.39
Total 4500-01 · INTEREST INCOME-GENERAL FUND	1,435.59	0.00	15,488.89	0.00	0.00	16,924.48
TRANSFERS IN						
4910-10 · From Gen. Fd	0.00	0.00	40,000.00	0.00	0.00	40,000.00
Total TRANSFERS IN	0.00	0.00	40,000.00	0.00	0.00	40,000.00
Total Income	414,576.96	5,629.98	55,584.80	12,120.50	14,726.79	502,639.03

City of Mission Woods, Kansas
Statement of Revenue and Expense by Fund
 January through December 2021

Cash Basis

	01 GENERAL FUND	05 SPECIAL HIGHW...	10 MULTI-YR CAPIT...	20 -Local Alcohol Fund	American Revocery A...	TOTAL
Expense						
GENERAL GOV'T- Personnel						
6010-01 · City Clerk	5,400.00	0.00	0.00	0.00	0.00	5,400.00
6020-01 · City Treasurer	3,000.00	0.00	0.00	0.00	0.00	3,000.00
6030-01 · City Attorney	5,000.00	0.00	0.00	0.00	0.00	5,000.00
6040-01 · Court Judge	3,000.00	0.00	0.00	0.00	0.00	3,000.00
Total GENERAL GOV'T- Personnel	16,400.00	0.00	0.00	0.00	0.00	16,400.00
CONTRACTUAL						
6123-01 · Westwood Bld Official Services	100.00	0.00	0.00	0.00	0.00	100.00
6100-01 · Accounting & Budgeting	4,300.00	0.00	0.00	0.00	0.00	4,300.00
6110-01 · Legal & Professional	19,205.36	0.00	0.00	0.00	0.00	19,205.36
6122-01 · Community Room Rental	350.00	0.00	0.00	0.00	0.00	350.00
6124-01 · Bank Charges	684.52	0.00	0.00	0.00	0.00	684.52
6130-01 · General Administration	2,540.95	0.00	0.00	0.00	0.00	2,540.95
6131-01 · Multi City Projects	228.57	0.00	0.00	0.00	0.00	228.57
6150-01 · Insurance	22,124.12	0.00	0.00	0.00	0.00	22,124.12
6170-01 · Trash Pickup	22,928.72	0.00	0.00	0.00	0.00	22,928.72
6180-01 · Newspaper Publications	53.63	0.00	0.00	0.00	0.00	53.63
6190-01 · Dues						
6193-01 · NE JO CO Chamber of Commerce	250.00	0.00	0.00	0.00	0.00	250.00
6194-01 · Dues-Ks League	788.14	0.00	0.00	0.00	0.00	788.14
6196-01 · Atty & Mayor Ass'n & Councils	290.00	0.00	0.00	0.00	0.00	290.00
Total 6190-01 · Dues	1,328.14	0.00	0.00	0.00	0.00	1,328.14
6197-01 · Mayor Luncheon Meetings	223.53	0.00	0.00	0.00	0.00	223.53
Total CONTRACTUAL	74,067.54	0.00	0.00	0.00	0.00	74,067.54
PUBLIC SAFETY						
6323-01 · Mental Health Responder	481.52	0.00	0.00	0.00	0.00	481.52
6310-01 · Police -Regular	125,000.04	0.00	0.00	0.00	0.00	125,000.04
6340-01 · Traffic Signals	24,201.45	0.00	0.00	0.00	0.00	24,201.45
6350-01 · Animal Control	2,100.00	0.00	0.00	0.00	0.00	2,100.00
6357-01 · Judges Fund	45.00	0.00	0.00	0.00	0.00	45.00
6359-01 · LET Fund	1,010.00	0.00	0.00	0.00	0.00	1,010.00
6365-01 · DL Reinstatement	284.00	0.00	0.00	0.00	0.00	284.00
6370-01 · Jo.Co. Sheriff Services	715.00	0.00	0.00	0.00	0.00	715.00
6380-01 · Building Inspections	330.00	0.00	0.00	0.00	0.00	330.00
Total PUBLIC SAFETY	154,167.01	0.00	0.00	0.00	0.00	154,167.01
HIGHWAYS & STREETS						
Street Maintenance						
6410-01 · Street Maint-GF	5,581.73	0.00	0.00	0.00	0.00	5,581.73
6411-01 · Snow Removal	1,865.52	0.00	0.00	0.00	0.00	1,865.52
6416-01 · City Wide Leaf Pickup	8,850.00	0.00	0.00	0.00	0.00	8,850.00
Total Street Maintenance	16,297.25	0.00	0.00	0.00	0.00	16,297.25

City of Mission Woods, Kansas
Statement of Revenue and Expense by Fund
January through December 2021

	01 GENERAL FUND	05 SPECIAL HIGHW...	10 MULTI-YR CAPIT...	20 -Local Alcohol Fund	American Revocery A...	TOTAL
Right of Way Maintenance						
6423.01 · Island Maint.,Gardener,	18,800.00	0.00	0.00	0.00	0.00	18,800.00
6428-01 · Island Plants/Supplies	2,392.00	0.00	0.00	0.00	0.00	2,392.00
6427-01 · Island Irrigation	1,669.78	0.00	0.00	0.00	0.00	1,669.78
6420-05 · Right of Way-Maint-Sp Hwy	0.00	0.00	7,464.10	0.00	0.00	7,464.10
6421.01 · Tree Removal & Trimming	2,344.60	0.00	0.00	0.00	0.00	2,344.60
6425.01 · Hardscape/landscape	1,262.00	0.00	0.00	0.00	0.00	1,262.00
6426-01 · Street-ROW-Lighting Maint-GF	3,870.86	0.00	0.00	0.00	0.00	3,870.86
6470-01 · Storm Drainage- Maint-GF	1,341.72	0.00	0.00	0.00	0.00	1,341.72
Total Right of Way Maintenance	31,680.96	0.00	7,464.10	0.00	0.00	39,145.06
6475-10 · Construction-MY CAP IMP	8,034.05	0.00	0.00	0.00	0.00	8,034.05
Total HIGHWAYS & STREETS	56,012.26	0.00	7,464.10	0.00	0.00	63,476.36
9000 · TRANSFERS TO						
9010-01 · Transfer to M.Y.C.Improv. Fd	40,000.00	0.00	0.00	0.00	0.00	40,000.00
Total 9000 · TRANSFERS TO	40,000.00	0.00	0.00	0.00	0.00	40,000.00
Total Expense	340,646.81	0.00	7,464.10	0.00	0.00	348,110.91
Net Income	73,930.15	5,629.98	48,120.70	12,120.50	14,726.79	154,528.12

City of Mission Woods, Kansas
Profit & Loss Budget Performance
 October through December 2021

	Oct - Dec 21	Budget	Jan - Dec 21	YTD Budget	Annual Budget
Income					
4999 · Uncategorized Income	0.00		0.00		
TAXES					
4070-20 · Local Alcohol Fund	0.00	0.00	0.00	0.00	0.00
4010-01 · Ad Valorem Tax	0.00	0.00	166,072.75	160,682.00	160,682.00
4020-01 · Delinquent Ad Valorem Tax	0.00	0.00	882.80	0.00	0.00
4050-01 · Motor Vehicle Tax	877.92	2,451.99	7,388.11	9,808.00	9,808.00
4070-01 · Local Alcoholic Liquor Tax	7,308.26	4,685.70	24,241.00	18,417.78	18,417.78
Total TAXES	8,186.18	7,137.69	198,584.66	188,907.78	188,907.78
OTHER TAXES					
4094-05 · Ks Highway Gas Tax- Sp Hwy Fd	1,388.12	1,292.36	5,629.98	3,679.53	3,679.53
4110-01 · Consumer Use Tax	10,240.60	3,750.00	29,581.73	15,000.00	15,000.00
4120-01 · Sales Tax	24,189.94	12,500.01	83,412.67	50,000.00	50,000.00
Total OTHER TAXES	35,818.66	17,542.37	118,624.38	68,679.53	68,679.53
FEES					
Franchise Fees					
4150-01 · Franchise Tax-Gas	686.58	1,149.99	4,790.40	4,600.00	4,600.00
4160-01 · Franchise Tax- Electric	24,201.45	4,899.99	24,201.45	19,600.00	19,600.00
4165.01 · Telephone	26.35	225.00	696.10	900.00	900.00
4170-01 · Franchise Tax-Cable T.V.	0.00	725.01	2,657.97	2,900.00	2,900.00
Franchise Fees - Other	0.00	0.00	0.00	0.00	0.00
Total Franchise Fees	24,914.38	6,999.99	32,245.92	28,000.00	28,000.00
Total FEES	24,914.38	6,999.99	32,245.92	28,000.00	28,000.00
4180-01 · TRAFFIC FINES	3,975.00	18,750.00	25,979.00	75,000.00	75,000.00
LICENSE/PERMITS/TOWER RENTALS					
4210-01 · Building Permits & Zoning- Res	0.00	0.00	7,196.00	6,000.00	6,000.00
4220 · Tower Rental	9,348.76	12,699.99	47,054.80	50,800.00	50,800.00
Total LICENSE/PERMITS/TOWER RENTALS	9,348.76	12,699.99	54,250.80	56,800.00	56,800.00
OTHER RECEIPTS					
ARA Act Funds	87.10		14,726.79		
4400-01 · Miscellaneous Receipts	1,288.00		1,303.00		
Total OTHER RECEIPTS	1,375.10		16,029.79		
4500-01 · INTEREST INCOME-GENERAL FUND					
INTEREST INCOME	15,488.89	125.01	15,493.09	1,993.84	1,993.84
4500-01 · INTEREST INCOME-GENERAL FUND - Other	1,431.39		1,431.39		
Total 4500-01 · INTEREST INCOME-GENERAL FUND	16,920.28	125.01	16,924.48	1,993.84	1,993.84
TRANSFERS IN					
4910-10 · From Gen. Fd	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
Total TRANSFERS IN	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
Total Income	140,538.36	103,255.05	502,639.03	459,381.15	459,381.15
Expense					
6999 · Uncategorized Expenses	0.00		0.00		
GENERAL GOV'T- Personnel					
6010-01 · City Clerk	1,350.00	1,350.00	5,400.00	5,400.00	5,400.00
6020-01 · City Treasurer	750.00	750.00	3,000.00	3,000.00	3,000.00
6030-01 · City Attorney	1,500.00	1,800.00	5,000.00	7,200.00	7,200.00
6040-01 · Court Judge	750.00	787.50	3,000.00	3,150.00	3,150.00
Total GENERAL GOV'T- Personnel	4,350.00	4,687.50	16,400.00	18,750.00	18,750.00

City of Mission Woods, Kansas
Profit & Loss Budget Performance
 October through December 2021

	Oct - Dec 21	Budget	Jan - Dec 21	YTD Budget	Annual Budget
CONTRACTUAL					
6123-01 · Westwood Bld Official Services	100.00	0.00	100.00	0.00	0.00
6100-01 · Accounting & Budgeting	0.00	1,500.00	4,300.00	6,000.00	6,000.00
6110-01 · Legal & Professional	3,384.36	9,999.99	19,205.36	40,000.00	40,000.00
6120-01 · Telephone	0.00	187.50	0.00	750.00	750.00
6122-01 · Community Room Rental	0.00	500.01	350.00	2,000.00	2,000.00
6124-01 · Bank Charges	178.04	249.99	684.52	1,000.00	1,000.00
6130-01 · General Administration	20.67	249.99	2,540.95	1,000.00	1,000.00
6131-01 · Multi City Projects	0.00	0.00	228.57	0.00	0.00
6150-01 · Insurance	19,559.12	25,000.00	22,124.12	25,000.00	25,000.00
6160-01 · Pest Control	0.00	75.00	0.00	300.00	300.00
6170-01 · Trash Pickup	5,491.20	6,249.99	22,928.72	25,000.00	25,000.00
6180-01 · Newspaper Publications	0.00	75.00	53.63	300.00	300.00
6190-01 · Dues					
6193-01 · NE JO CO Chamber of Commerce	250.00	1,000.00	250.00	1,000.00	1,000.00
6194-01 · Dues-Ks League	788.14	400.00	788.14	400.00	400.00
6195-01 · United Community Center	0.00	500.00	0.00	500.00	500.00
6196-01 · Atty & Mayor Ass'n & Councils	0.00	200.00	290.00	200.00	200.00
Total 6190-01 · Dues	1,038.14	2,100.00	1,328.14	2,100.00	2,100.00
6197-01 · Mayor Luncheon Meetings	0.00	975.00	223.53	3,900.00	3,900.00
6198-01 · Miscellaneous	0.00	125.01	0.00	500.00	500.00
Total CONTRACTUAL	29,771.53	47,287.48	74,067.54	107,850.00	107,850.00
PUBLIC SAFETY					
6323-01 · Mental Health Responder	126.97	123.99	481.52	238.85	238.85
6310-01 · Police -Regular	31,250.01	33,000.00	125,000.04	132,000.00	132,000.00
6320-01 · Extra Patrol	0.00	0.00	0.00	0.00	0.00
6322-01 · Prisoner Boarding	0.00	187.50	0.00	750.00	750.00
6340-01 · Traffic Signals	24,201.45	125.01	24,201.45	500.00	500.00
6350-01 · Animal Control	0.00	2,600.00	2,100.00	2,500.00	2,500.00
6357-01 · Judges Fund	7.00	87.51	45.00	350.04	350.04
6359-01 · LET Fund	157.50	2,675.01	1,010.00	10,700.00	10,700.00
6360-01 · Alcohol Pgrm	0.00	675.00	0.00	2,700.00	2,700.00
6365-01 · DL Reinstatement	0.00	500.01	284.00	2,000.00	2,000.00
6370-01 · Jo.Co. Sheriff Services	65.00	499.89	715.00	1,999.56	1,999.56
6380-01 · Building Inspections	80.00	750.00	330.00	3,000.00	3,000.00
6395-01 · Equipment / Supplies	0.00	750.00	0.00	3,000.00	3,000.00
6396-01 · Appointed Council	0.00	187.50	0.00	750.00	750.00
Total PUBLIC SAFETY	55,887.93	42,061.42	154,167.01	160,488.45	160,488.45
HIGHWAYS & STREETS					
Street Maintenance					
6410-01 · Street Maint-GF	549.25	2,750.01	5,581.73	11,000.00	11,000.00
6411-01 · Snow Removal	0.00	2,750.01	1,865.52	11,000.00	11,000.00
6412-01 · Street Sweeping	0.00	1,250.01	0.00	5,000.00	5,000.00
6416-01 · City Wide Leaf Pickup	8,850.00	12,000.00	8,850.00	12,000.00	12,000.00
Total Street Maintenance	9,399.25	18,750.03	16,297.25	39,000.00	39,000.00
Right of Way Maintenance					
6423-01 · Island Maint., Gardener,	3,960.00	5,000.01	18,800.00	20,000.00	20,000.00
6428-01 · Island Plants/Supplies	158.02	1,250.01	2,392.00	5,000.00	5,000.00
6427-01 · Island Irrigation	433.79	800.01	1,669.78	3,200.00	3,200.00
6420-05 · Right of Way-Maint-Sp Hwy	7,464.10	0.00	7,464.10	3,853.62	3,853.62
6421-01 · Tree Removal & Trimming	894.60	875.01	2,344.60	6,700.00	6,700.00
6425-01 · Hardscape/landscape	1,262.00	624.99	1,262.00	2,500.00	2,500.00
6426-01 · Street-ROW-Lighting Maint-GF	0.00	6,750.00	3,870.86	27,000.00	27,000.00
6470-01 · Storm Drainage- Maint-GF	0.00	800.01	1,341.72	12,374.59	12,374.59
Total Right of Way Maintenance	14,172.51	16,100.04	39,145.06	80,628.21	80,628.21

City of Mission Woods, Kansas
Profit & Loss Budget Performance
 October through December 2021

	Oct - Dec 21	Budget	Jan - Dec 21	YTD Budget	Annual Budget
6475-10 · Construction-MY CAP IMP	0.00	-40,324.00	8,034.05	384,907.11	384,907.11
Total HIGHWAYS & STREETS	23,571.76	-5,473.93	63,476.36	504,535.32	504,535.32
CONTINGENCY					
8020-01 · Construction Projects	0.00	23,385.00	0.00	23,385.00	23,385.00
Total CONTINGENCY	0.00	23,385.00	0.00	23,385.00	23,385.00
9000 · TRANSFERS TO					
9010-01 · Transfer to M.Y.C.Improv. Fd	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
Total 9000 · TRANSFERS TO	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
9090-01 · Operating Cash Reserve Minimum	0.00	52,500.00	0.00	52,500.00	52,500.00
Total Expense	153,581.22	204,447.47	348,110.91	907,508.77	907,508.77
Net Income	-13,042.86	-101,192.42	154,528.12	-448,127.62	-448,127.62