



CITY OF RICHMOND
CITY AUDITOR

DATE: August 1, 2018

TO: Selena Cuffee-Glenn
Chief Administrative Officer

FROM: Louis Lassiter *LGL*
City Auditor

SUBJECT: APA Comparative Cost Report Analysis FY2017

The City Auditor's Office has completed an analysis of the FY2017 Virginia Auditor of Public Accounts (APA) Comparative Report of Local Government Revenues and Expenditures.

We obtained information from the APA report and performed further analysis to compare the City of Richmond with similar cities in the Commonwealth with populations of approximately 100,000 or more, as well as Arlington County Virginia. These particular localities were chosen to provide relative benchmarks due to similar services provided by larger more urban localities. This analysis is provided to the Administration and City Council for reference and continued analysis of possible improvement opportunities.

This work provides an objective summary of information from the APA's report. However, as required by Government Auditing Standards (2011 Revision) section 2.12 issued by the U.S. Government Accountability Office, we must communicate that this evaluation does not constitute an audit conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS).

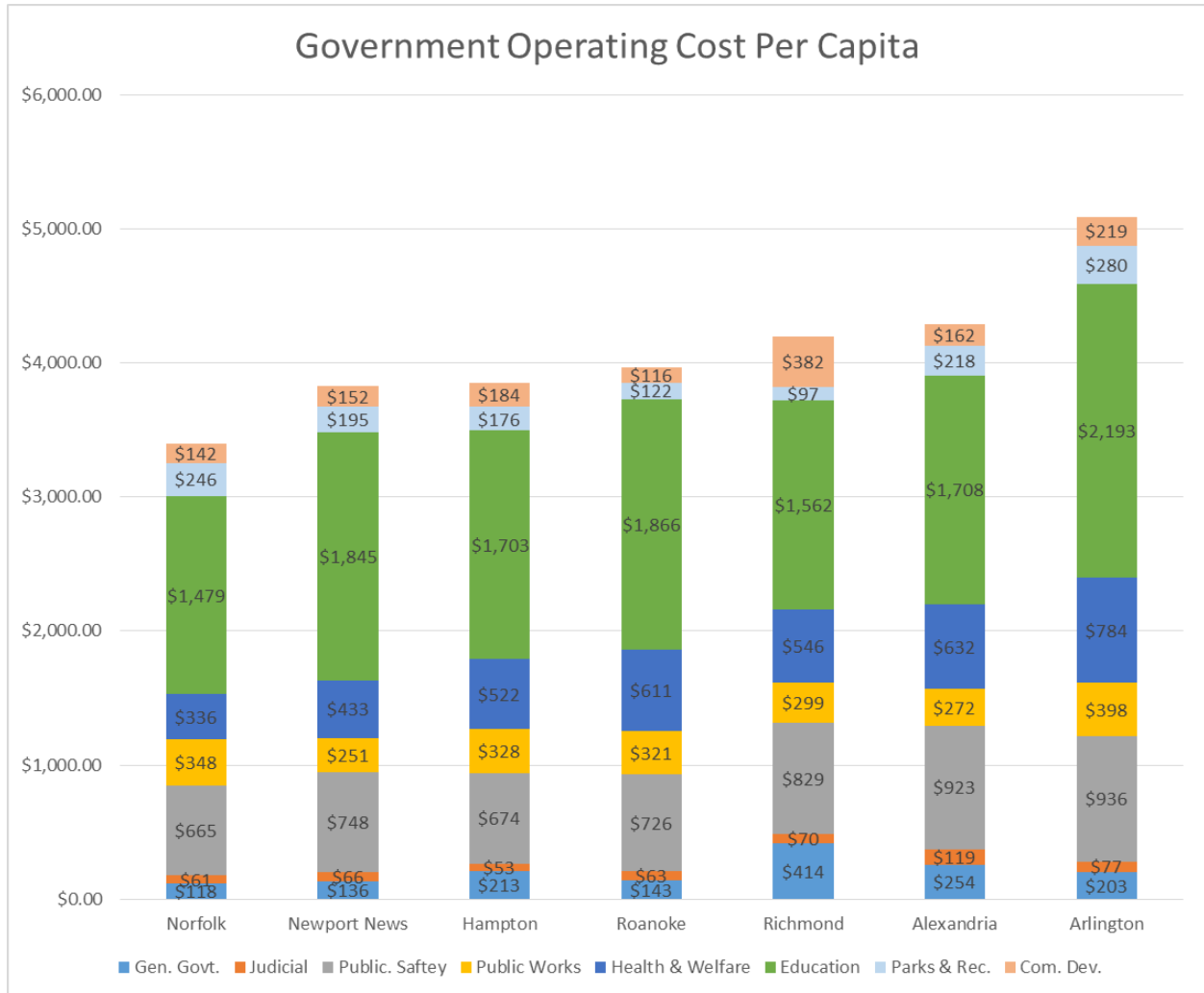
We would like to thank the Finance Department of the City of Richmond, as well as Chesterfield County for providing baseline data. We would also like to recognize Arlington County, and the Cities of Newport News and Norfolk for their assistance. Please contact us if you have any questions regarding this analysis.

Attachment

c: The Richmond Audit Committee
The Richmond City Council
Ms. Lenora Reid, DCAO Finance and Administration
Mr. John Wack, Director of Finance

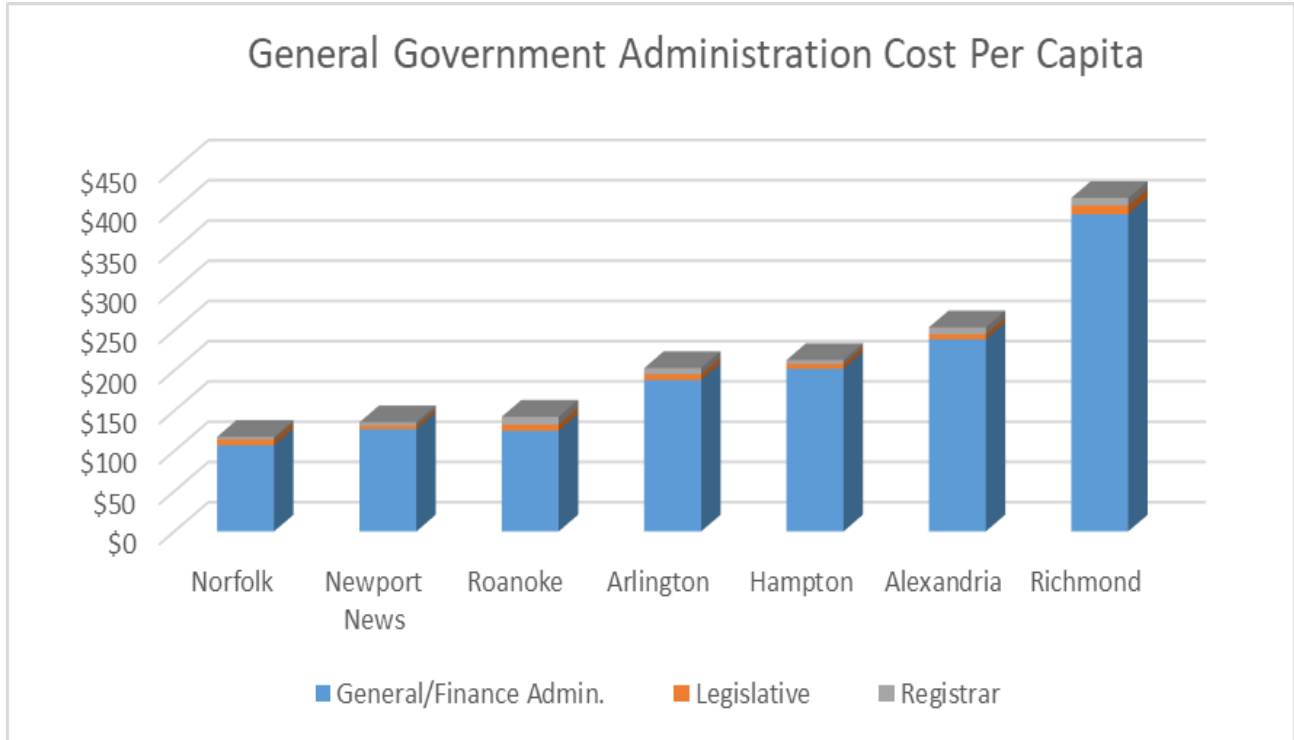
FY2017 ANALYSIS SUMMARY

The charts and schedules that follow show a high level ranking amongst various categories from the FY17 Comparative Cost Report. The first chart below is a roll up for all General Government Operations with subsequent charts providing further details for these categories. As the APA noted the “report provides a uniform presentation of fiscal information; however, we caution users not to base conclusions solely on this report's data.” Therefore this information should not be used solely as an indicator of efficiency or performance without further analysis of the scope of services amongst those entities being ranked. Neighboring Counties are not included in the report, Richmond has some public utility and other services that are not comparable to our neighboring Counties.



Locality	Gen. Govt.	Judicial	Public Safety	Public Works	Health & Welfare	Education	Parks & Rec.	Com. Dev.	Total
Norfolk	\$117.55	\$61.20	\$665.32	\$347.61	\$336.34	\$1,479.27	\$246.40	\$142.49	\$3,396.18
Newport News	\$135.64	\$66.09	\$747.65	\$250.65	\$433.28	\$1,845.12	\$195.17	\$151.65	\$3,825.25
Hampton	\$213.03	\$52.89	\$673.84	\$328.49	\$522.20	\$1,703.37	\$176.26	\$184.25	\$3,854.33
Roanoke	\$142.59	\$63.39	\$726.16	\$320.86	\$611.13	\$1,865.88	\$121.51	\$116.17	\$3,967.69
Richmond	\$414.41	\$69.63	\$829.18	\$299.24	\$545.52	\$1,561.83	\$96.57	\$381.56	\$4,197.94
Alexandria	\$253.51	\$119.25	\$922.63	\$271.78	\$631.50	\$1,708.48	\$217.96	\$161.65	\$4,286.76
Arlington	\$202.96	\$77.27	\$935.96	\$397.87	\$784.47	\$2,193.03	\$280.37	\$218.91	\$5,090.84

FY2017 ANALYSIS BY FUNCTIONAL AREAS



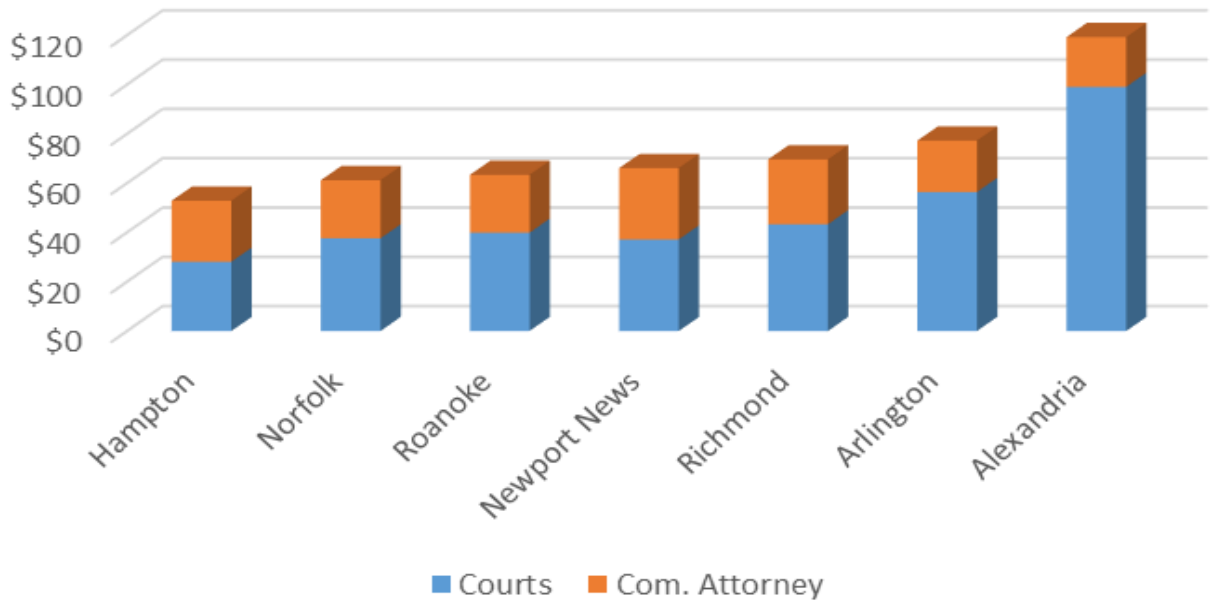
Locality	General Finance & Admin.	Legislative	Registrar	Total
Norfolk	\$106.88	\$7.43	\$3.24	\$117.55
Newport News	\$127.08	\$4.54	\$4.02	\$135.64
Roanoke	\$125.07	\$7.78	\$9.74	\$142.59
Arlington	\$188.10	\$7.24	\$7.62	\$202.96
Hampton	\$202.20	\$6.17	\$4.66	\$213.03
Alexandria	\$238.74	\$6.40	\$8.37	\$253.51
Richmond	\$394.15	\$10.93	\$9.33	\$414.41

NOTE: See APPENDIX A: Richmond ranked the highest of the seven and well above the average of \$211.38. We gathered (unaudited) detail information from Newport News, Norfolk and Arlington County to identify significant cost drivers that caused Richmond’s per capita cost to be \$414.

The four localities reviewed reported a variety of information for this category so finding definitive comparisons were challenging and would require even further study. However, we noted the higher cost per capita (\$414) for Richmond is partially due to payments of \$48 million or over half of the \$91 million reported for this category as follows:

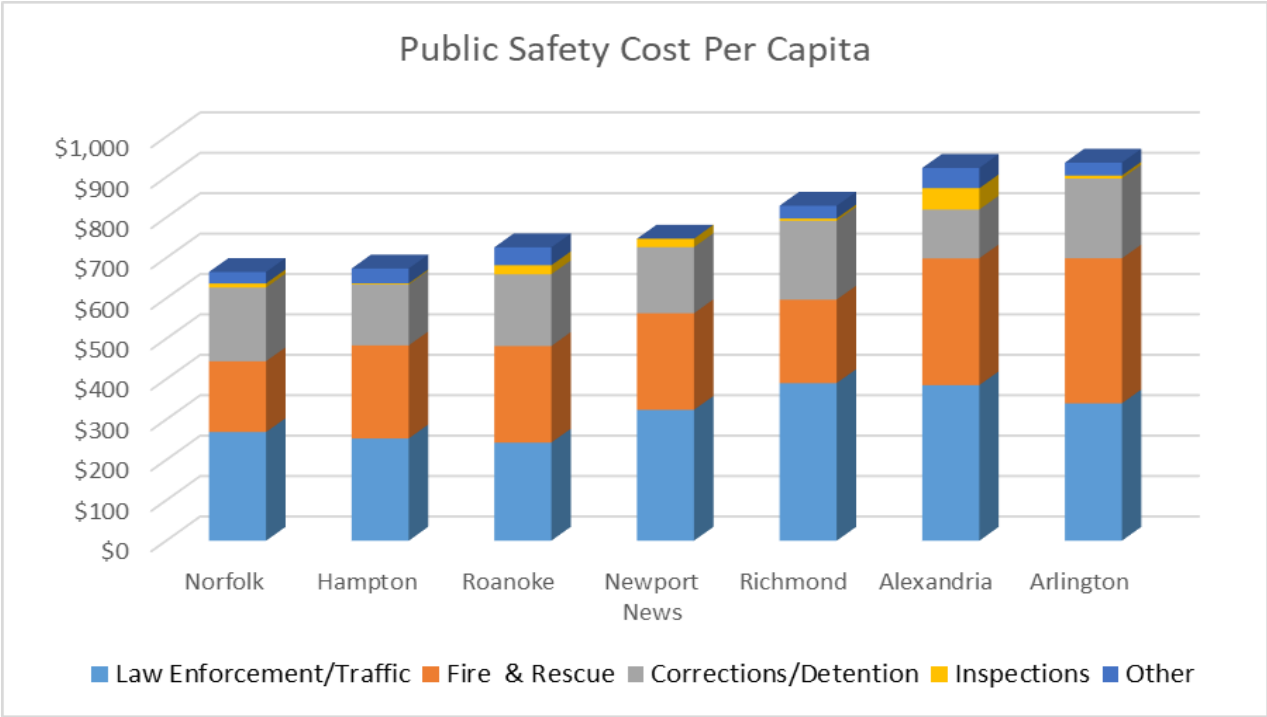
- \$13 million payment to GRTC
- \$19 million payments to other government agencies
- \$16.5 million Information Technology costs were centrally included.

Judicial Administration Cost Per Capita



Locality	Courts	Commonwealth Attorney	Total
Hampton	\$28.08	\$24.81	\$52.89
Norfolk	\$37.63	\$23.57	\$61.20
Roanoke	\$39.89	\$23.50	\$63.39
Newport News	\$37.18	\$28.91	\$66.09
Richmond	\$43.27	\$26.36	\$69.63
Arlington	\$56.41	\$20.86	\$77.27
Alexandria	\$99.05	\$20.20	\$119.25

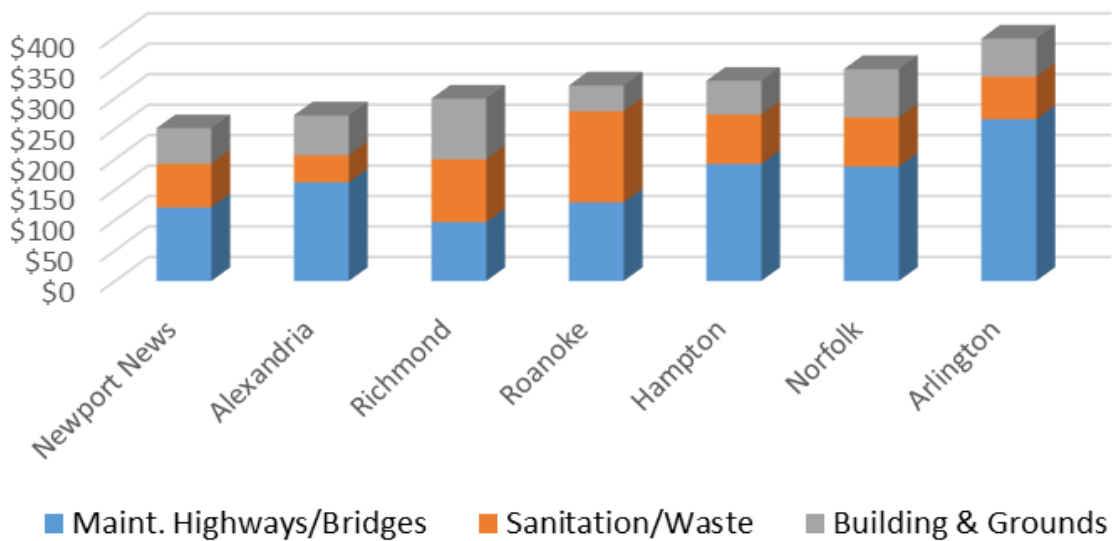
Richmond ranked 5th of the seven but below the average of \$72.82



Locality	Law Enforcement & Traffic	Fire & Rescue	Corrections & Detention	Inspections	Other	Total
Norfolk	\$269.02	\$175.34	\$182.43	\$10.07	\$28.46	\$665.32
Hampton	\$253.29	\$230.10	\$150.62	\$3.02	\$36.81	\$673.84
Roanoke	\$243.05	\$238.96	\$177.66	\$22.21	\$44.28	\$726.16
Newport News	\$323.90	\$239.15	\$163.86	\$20.71	\$0.03	\$747.65
Richmond	\$390.20	\$206.71	\$194.90	\$6.03	\$31.34	\$829.18
Alexandria	\$385.03	\$314.01	\$120.87	\$52.59	\$50.13	\$922.63
Arlington	\$340.14	\$358.98	\$197.40	\$7.36	\$32.08	\$935.96

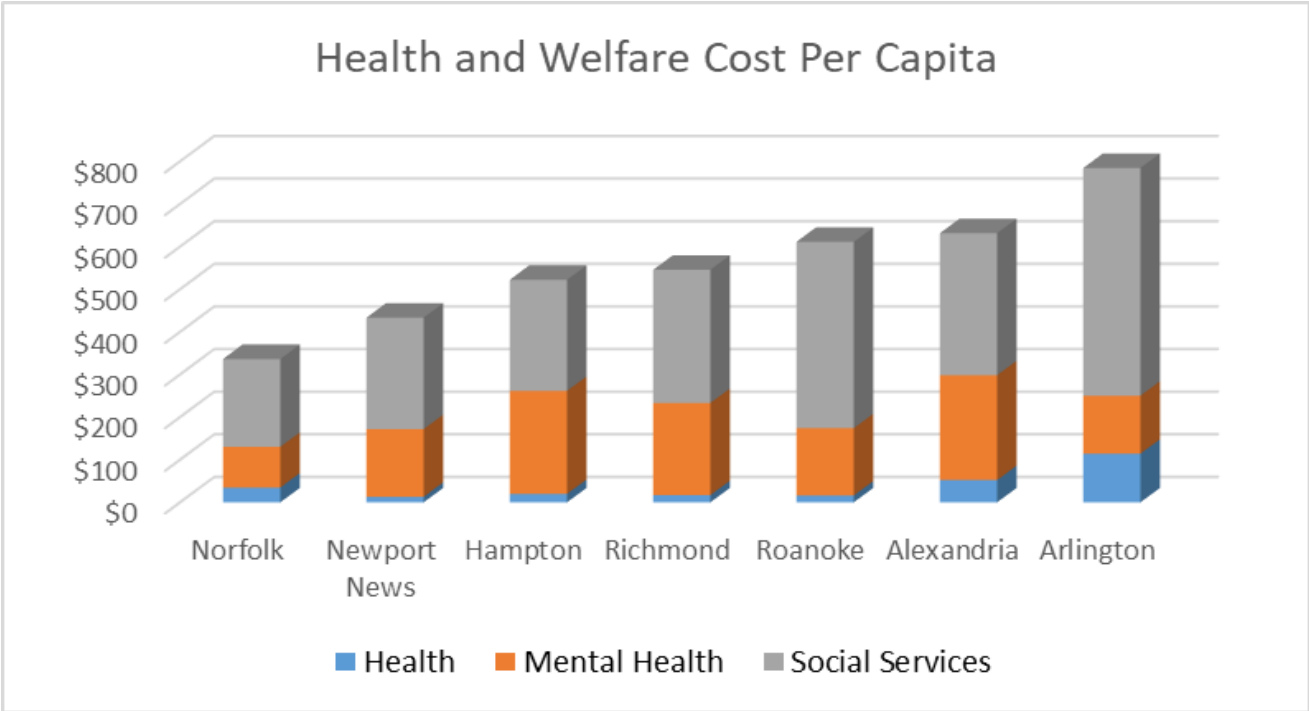
Richmond ranked 5th of the seven and slightly above the average of \$785.82

Public Works Cost Per Capita



Locality	Maintenance Highways/Bridges	Sanitation & Waste	Building & Grounds	Total
Newport News	\$120.70	\$71.57	\$58.38	\$250.65
Alexandria	\$161.95	\$44.40	\$65.43	\$271.78
Richmond	\$96.54	\$103.22	\$99.48	\$299.24
Roanoke	\$129.10	\$149.62	\$42.14	\$320.86
Hampton	\$191.99	\$81.36	\$55.14	\$328.49
Norfolk	\$187.71	\$80.56	\$79.34	\$347.61
Arlington	\$265.49	\$69.83	\$62.55	\$397.87

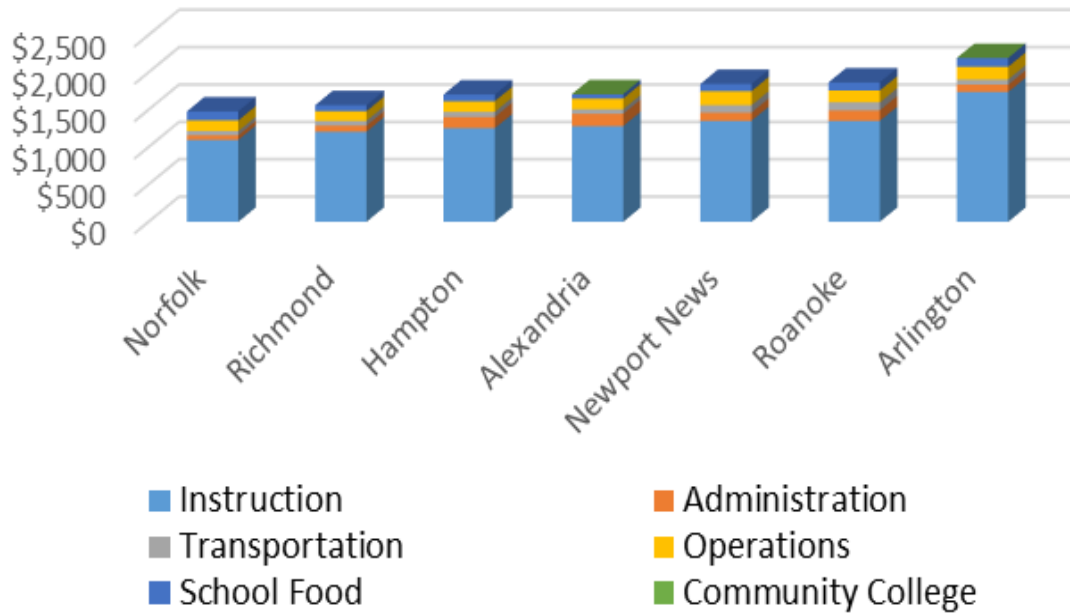
Richmond ranked 3rd lowest of the seven and below the average of \$316.64.



Locality	Health	Mental Health	Social Services	Total
Norfolk	\$34.66	\$95.46	\$206.22	\$336.34
Newport News	\$12.90	\$158.82	\$261.56	\$433.28
Hampton	\$19.79	\$241.73	\$260.68	\$522.20
Richmond	\$17.06	\$216.24	\$312.22	\$545.52
Roanoke	\$16.14	\$157.89	\$437.10	\$611.13
Alexandria	\$52.30	\$246.14	\$333.06	\$631.50
Arlington	\$114.13	\$136.30	\$534.04	\$784.47

Richmond ranked 4th of the seven and below the average of \$552.06

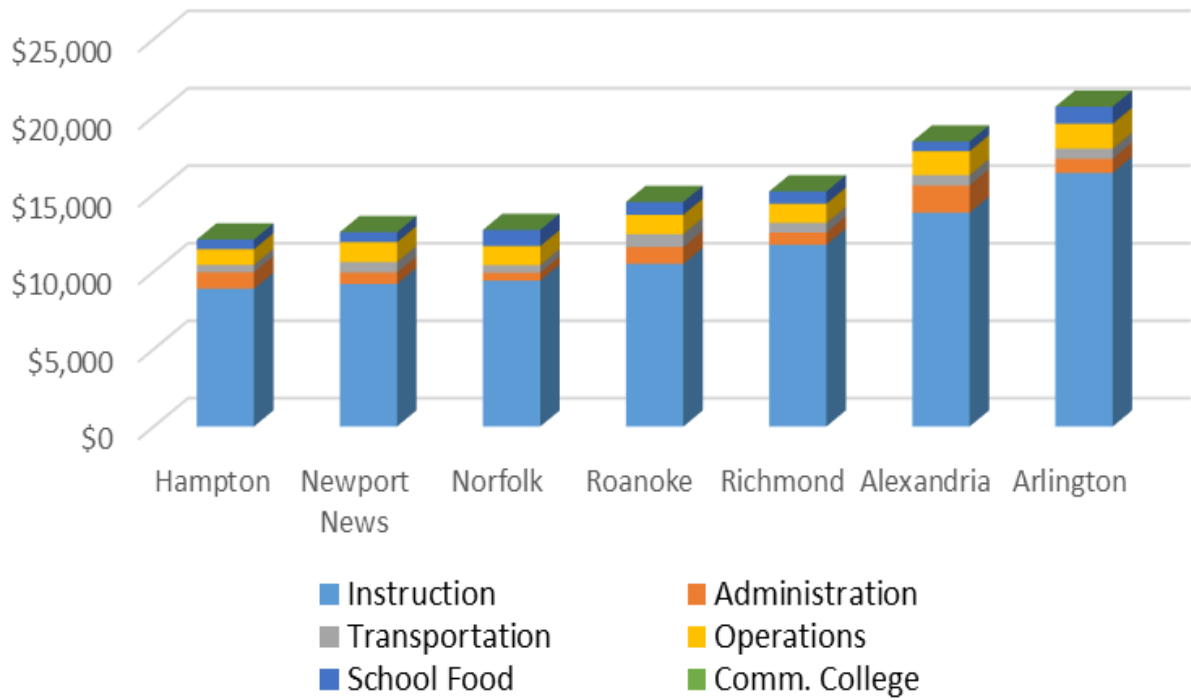
Education Cost Per Capita



Locality	Instruction	Administration	Transportation	Operations	School Food	Com. College	Total
Norfolk	\$1,097.39	\$60.57	\$56.78	\$142.23	\$122.30		\$1,479.27
Richmond	\$1,207.73	\$80.44	\$64.22	\$127.52	\$81.92		\$1,561.83
Hampton	\$1,255.08	\$149.52	\$67.18	\$143.13	\$88.46		\$1,703.37
Alexandria	\$1,281.86	\$162.83	\$62.67	\$143.39	\$57.65	\$0.08	\$1,708.48
Newport News	\$1,353.06	\$108.60	\$99.67	\$188.32	\$95.47		\$1,845.12
Roanoke	\$1,351.83	\$140.03	\$107.61	\$158.87	\$107.54		\$1,865.88
Arlington	\$1,738.83	\$97.25	\$69.46	\$169.92	\$117.44	\$0.13	\$2,193.03

Richmond ranked 2nd lowest of the seven and below the average of \$1,765.28

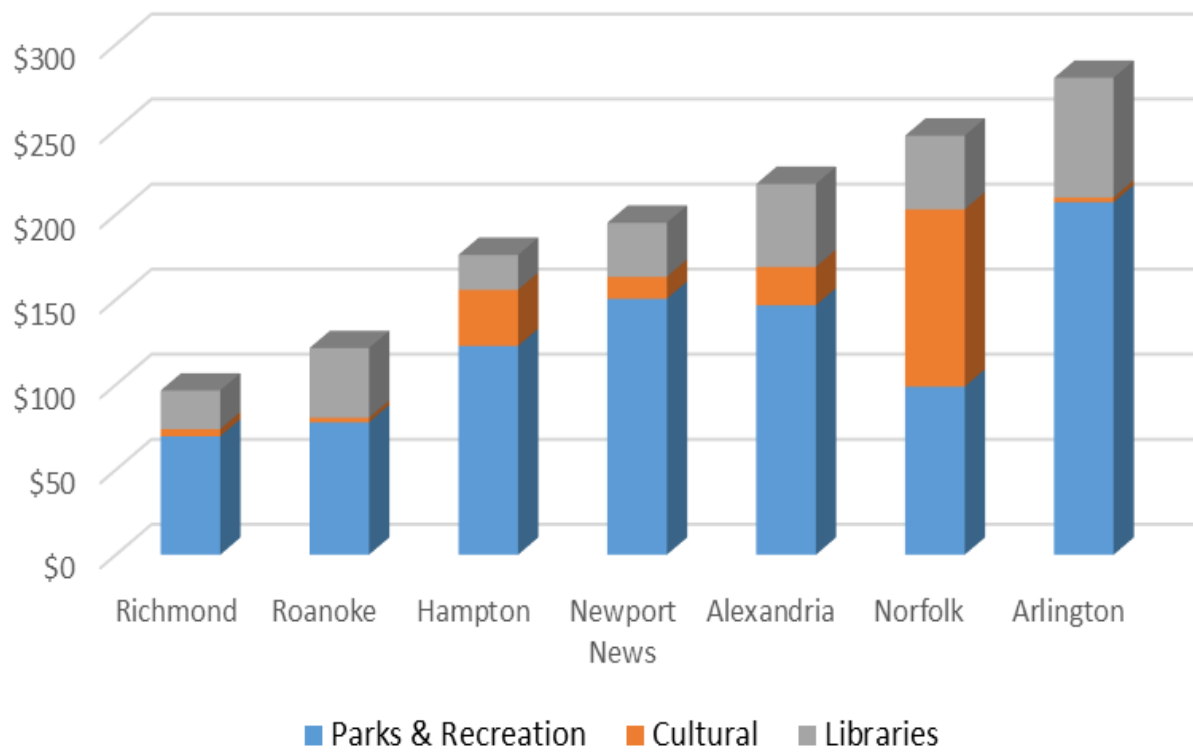
Education Cost Per Student



Locality	Instruction	Admin.	Transportation	Operations	School Food	Comm. College	Total
Hampton	\$8,893.65	\$1,059.52	\$476.05	\$1,014.24	\$626.84	\$0.00	\$12,070.30
Newport News	\$9,199.72	\$738.39	\$677.68	\$1,280.43	\$649.12	\$0.00	\$12,545.34
Norfolk	\$9,413.32	\$519.56	\$487.05	\$1,220.04	\$1,049.08	\$0.00	\$12,689.05
Roanoke	\$10,498.15	\$1,087.46	\$835.69	\$1,233.77	\$835.14	\$0.00	\$14,490.21
Richmond	\$11,734.75	\$781.58	\$623.99	\$1,239.03	\$795.97	\$0.00	\$15,175.32
Alexandria	\$13,796.61	\$1,752.53	\$674.51	\$1,543.30	\$620.48	\$0.86	\$18,388.29
Arlington	\$16,364.43	\$915.24	\$653.70	\$1,599.15	\$1,105.25	\$1.22	\$20,638.99

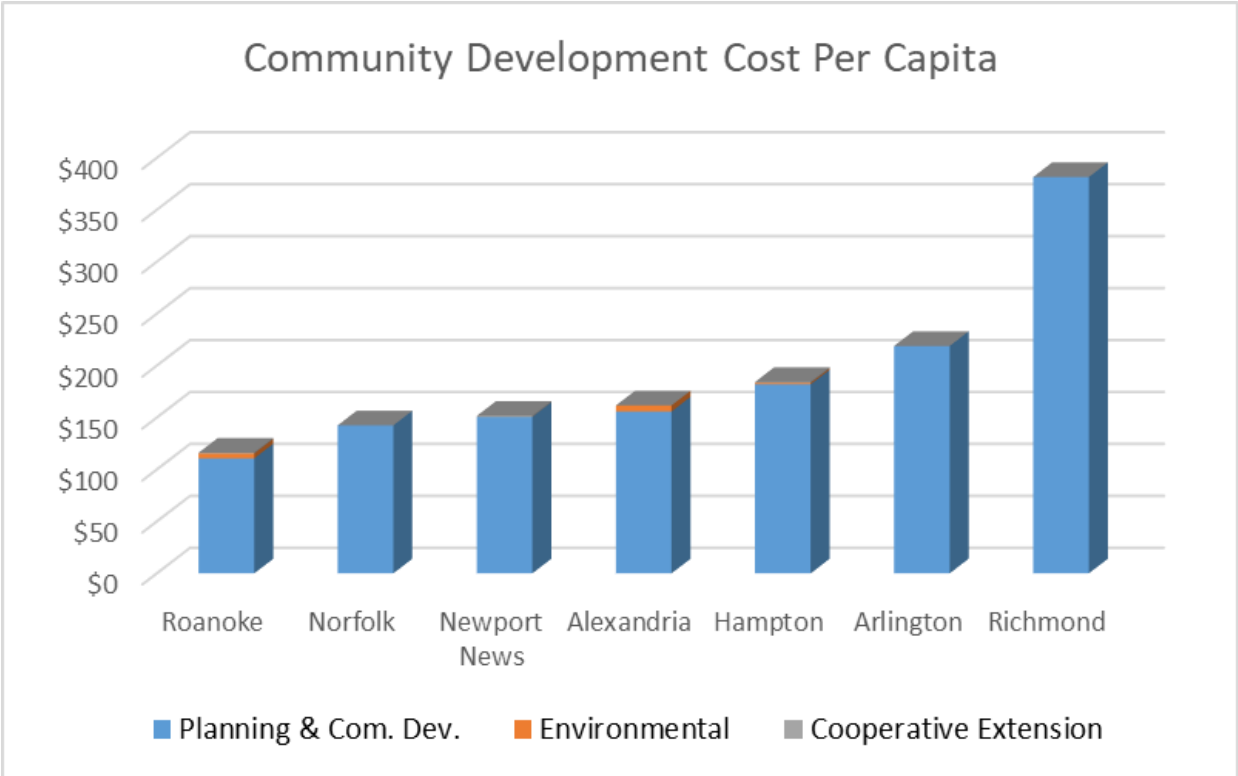
Richmond ranked 5th of the seven and slightly above the average of \$15,142.50

Parks & Recreation Cost Per Capita



Locality	Parks & Recreation	Cultural	Libraries	Total
Richmond	\$69.66	\$4.17	\$22.74	\$96.57
Roanoke	\$77.88	\$2.68	\$40.95	\$121.51
Hampton	\$122.71	\$33.05	\$20.50	\$176.26
Newport News	\$150.52	\$12.91	\$31.74	\$195.17
Alexandria	\$146.60	\$22.68	\$48.68	\$217.96
Norfolk	\$98.87	\$104.16	\$43.37	\$246.40
Arlington	\$207.26	\$2.81	\$70.30	\$280.37

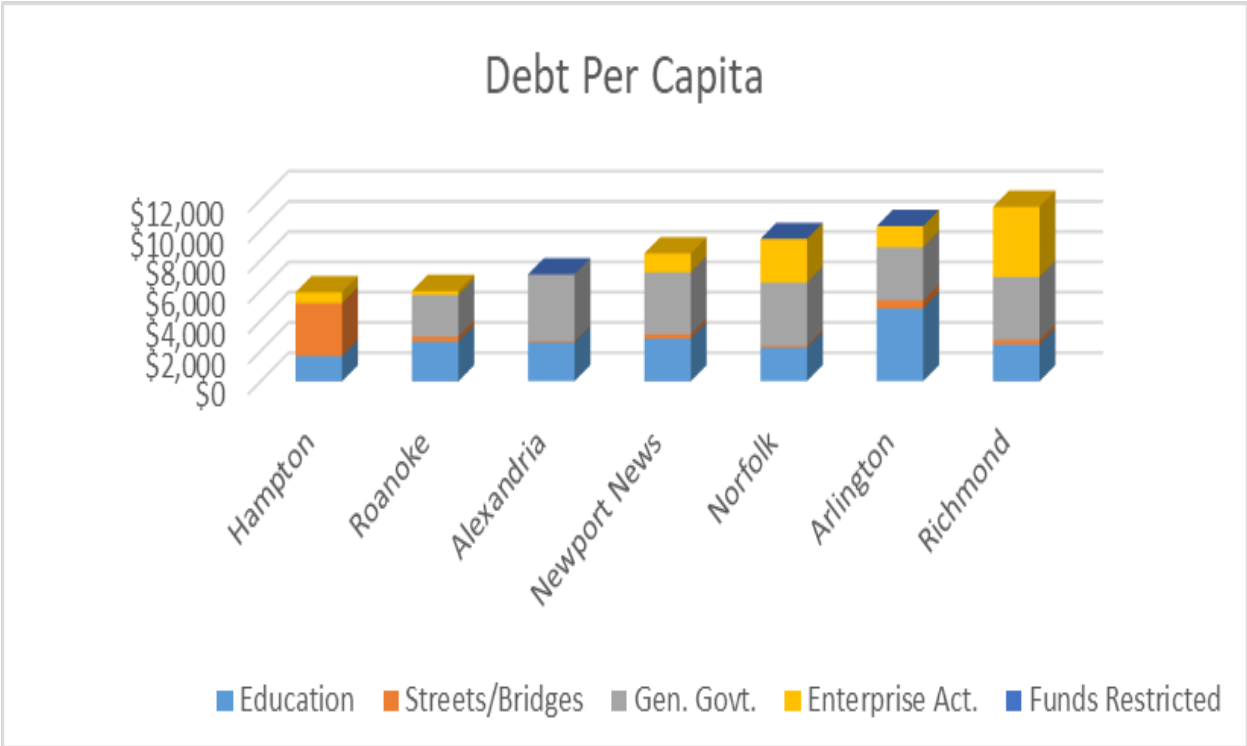
Richmond ranked the lowest of the seven and well below the average of \$190.61



Locality	Planning & Com. Dev.	Environmental	Cooperative Extension	Total
Roanoke	\$110.70	\$4.66	\$0.81	\$116.17
Norfolk	\$142.49	\$0.00	\$0.00	\$142.49
Newport News	\$150.45	\$0.00	\$1.20	\$151.65
Alexandria	\$155.86	\$5.79	\$0.00	\$161.65
Hampton	\$181.89	\$1.47	\$0.89	\$184.25
Arlington	\$218.91	\$0.00	\$0.00	\$218.91
Richmond	\$381.56	\$0.00	\$0.00	\$381.56

Richmond ranked the highest of the seven and well above the average of \$193.81. The primary cost driver for the cost per capita (\$382) for Richmond is due to \$66.4 million of the \$84.5 million reported for this category being the Richmond Redevelopment and Housing Authority (RRHA).

Planning and Development Review	\$9,048,792
Economic/Community development	\$4,153,137
Economic Development Authority	\$4,983,362
RRHA	<u>\$66,398,233</u>
	\$84,583,524



Locality	Education	Streets / Bridges	Gen. Govt.	Enterprise Act.	Funds Restricted	Total
Hampton	\$1,653.83	\$3,500.31	\$0.00	\$721.77	-\$60.50	\$5,815.41
Roanoke	\$2,609.11	\$338.65	\$2,744.64	\$264.89	-\$5.41	\$5,951.88
Alexandria	\$2,555.88	\$77.28	\$4,426.24	\$0.00	\$0.00	\$7,059.40
Newport News	\$2,817.67	\$283.61	\$4,091.50	\$1,247.36	-\$11.44	\$8,428.70
Norfolk	\$2,211.75	\$117.79	\$4,184.15	\$2,884.26	\$0.00	\$9,397.95
Arlington	\$4,809.56	\$534.87	\$3,502.77	\$1,404.33	\$0.00	\$10,251.53
Richmond	\$2,422.14	\$295.77	\$4,166.79	\$4,632.43	-\$29.37	\$11,487.76

Richmond ranked the highest of the seven and well above the average of \$8,341.80. Richmond's Enterprise Activities are a primary reason debt per capita is higher and this debt is supported by user fees. Enterprise activities also serve customers outside of the city limits but in the Richmond region which can be a factor for this cost. The table to the right shows that General Government debt service to capita to be 3rd lowest out of the seven.

Locality	Gen. Govt. Debt Service Service Per Capita
Hampton	\$243.20
Roanoke	\$258.21
Richmond	\$275.60
Norfolk	\$314.92
Newport News	\$375.97
Alexandria	\$406.30
Arlington	\$449.93

APPENDIX A

Account	Newport News				Arlington				Norfolk				Richmond			
	Gross Expenditures	Less Recovered Costs	Net Expenditures (Form 110 and 120)	Per Capita Population (83,218)	Gross Expenditures	Less Recovered Costs	Net Expenditures (Form 110 and 120)	Per Capita Population (28,681)	Gross Expenditures	Less Recovered Costs	Net Expenditures (Form 110 and 120)	Per Capita Population (24,087)	Gross Expenditures	Less Recovered Costs	Net Expenditures (Form 110 and 120)	Per Capita Population (21,679)
1.00 GENERAL GOVERNMENT ADMINISTRATION	\$0	\$0	\$0	\$4.54	\$1,713,269	\$0	\$1,713,269	\$72.44	\$1,835,605	\$0	\$1,835,605	\$74.43	\$2,022,214	\$0	\$2,022,214	\$10.63
1.10 Legislative	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.20 General & Financial Administration:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.21 Commissioner of Revenue	\$3,904,472	\$0	\$3,904,472	\$21.31	\$6,653,721	\$0	\$6,653,721	\$281.11	\$2,785,197	\$0	\$2,785,197	\$117.27	\$3,405,279	\$0	\$3,405,279	\$15.38
1.22 Treasurer	\$3,672,048	\$0	\$3,672,048	\$20.04	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.23 Data Processing	\$12,688,682	\$12,688,682	\$0	\$0	\$20,459,333	\$20,459,333	\$0	\$0	\$16,289,477	\$16,289,477	\$0	\$16,289,477	\$16,289,477	\$16,289,477	\$0	\$0
1.24 Automotive/Motor Pool	\$12,859,555	\$12,859,555	\$0	\$0	\$20,322,773	\$20,322,773	\$0	\$0	\$11,200,645	\$11,200,645	\$0	\$11,200,645	\$16,824,890	\$16,824,890	\$0	\$0
1.25 Central Purchasing/Store	\$1,799,774	\$1,799,774	\$0	\$0	\$15,850,612	\$15,850,612	\$0	\$0	\$2,986,315	\$2,986,315	\$0	\$2,986,315	\$0	\$0	\$0	\$0
1.26 Print Shop	\$66,588	\$66,588	\$0	\$0	\$70,862	\$70,862	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.27 Risk Management/Call Insurance	\$5,692,278	\$5,692,278	\$0	\$0	\$29,482,817	\$29,482,817	\$0	\$0	\$21,521,386	\$21,521,386	\$0	\$21,521,386	\$3,350,988	\$3,350,988	\$0	\$0
1.28 Other General & Financial Administration	\$15,706,568	\$0	\$15,706,568	\$86.78	\$1,803,113	\$1,803,113	\$0	\$0	\$79,453	\$79,453	\$0	\$79,453	\$2,088,051	\$2,088,051	\$0	\$0
1.30 Board of Electors	\$735,855	\$0	\$735,855	\$4.02	\$1,803,113	\$1,803,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.99 Total General Government Administration	\$88,193,881	\$33,345,877	\$54,847,994	\$316.63	\$108,389,023	\$80,549,865	\$27,839,158	\$206.36	\$65,333,308	\$27,490,122	\$37,843,186	\$117.54	\$194,718,480	\$42,852,410	\$151,866,070	\$414.41
0310 - CITY MANAGER	\$1,441,230	\$0	\$1,441,230	\$7.87	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0320 - VIDEO PRODUCTION	\$419,516	\$0	\$419,516	\$2.29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NON-DEPT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AUTO GENERAL LIAB INS	\$1,034,753	\$0	\$1,034,753	\$5.65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DP INTERNAL SERVICES	\$63,264	\$0	\$63,264	\$0.35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ALLOC OF #700 GAIN	\$1,691	\$0	\$1,691	\$0.01	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COST ALLOCATION-PRINT SHO	\$1,127	\$0	\$1,127	\$0.01	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COST ALLOCATION-WAREHOUSE	\$32,555	\$0	\$32,555	\$0.18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL	\$3,001,964	\$0	\$3,001,964	\$16.38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0410 - HUMAN RESOURCES	\$1,127,209	\$0	\$1,127,209	\$6.15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0415 - EMPLOYEE BENEFITS	\$271,354	\$0	\$271,354	\$1.48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0420 - MEDICAL SERVICES	\$44,720	\$0	\$44,720	\$0.24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NON-DEPT	\$1,041,104	\$0	\$1,041,104	\$5.68	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AUTO GENERAL LIAB INS	\$-57,730	\$0	\$-57,730	\$-0.04	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DP INTERNAL SERVICES	\$179,979	\$0	\$179,979	\$0.98	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COST ALLOCATION-PRINT SHO	\$21,615	\$0	\$21,615	\$0.11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COST ALLOCATION-WAREHOUSE	\$6,659	\$0	\$6,659	\$0.04	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL	\$2,665,468	\$0	\$2,665,468	\$14.55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CITY ATTORNEY - 05	\$1,917,193	\$0	\$1,917,193	\$10.46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NON-DEPT	\$402,772	\$0	\$402,772	\$2.20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AUTO GENERAL LIAB INS	\$-17,674	\$0	\$-17,674	\$-0.09	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ALLOC OF #700 GAIN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DP INTERNAL SERVICES	\$65,063	\$0	\$65,063	\$0.35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COST ALLOCATION-PRINT SHO	\$199	\$0	\$199	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COST ALLOCATION-WAREHOUSE	\$19,078	\$0	\$19,078	\$0.10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL	\$1,917,193	\$0	\$1,917,193	\$10.46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FUND 1900	\$919,785	\$0	\$919,785	\$5.02	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FUND 5000	\$-82,308	\$0	\$-82,308	\$-0.45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL	\$837,477	\$0	\$837,477	\$4.57	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTERNAL AUDIT - 06	\$551,414	\$0	\$551,414	\$3.08	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NON-DEPT	\$131,975	\$0	\$131,975	\$0.75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AUTO GENERAL LIAB INS	\$-2,404	\$0	\$-2,404	\$-0.01	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DP INTERNAL SERVICES	\$30,542	\$0	\$30,542	\$0.17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COST ALLOCATION-PRINT SHO	\$15	\$0	\$15	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COST ALLOCATION-WAREHOUSE	\$3,780	\$0	\$3,780	\$0.02	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL	\$731,320	\$0	\$731,320	\$3.99	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REAL-EST ASSESSOR - 08	\$1,562,962	\$0	\$1,562,962	\$8.53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NON-DEPT	\$482,291	\$0	\$482,291	\$2.63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AUTO GENERAL LIAB INS	\$-591,175	\$0	\$-591,175	\$-3.06	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ALLOC OF #700 GAIN	\$1,305	\$0	\$1,305	\$0.01	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DP INTERNAL SERVICES	\$12,704	\$0	\$12,704	\$0.07	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COST ALLOCATION-PRINT SHO	\$972	\$0	\$972	\$0.01	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COST ALLOCATION-WAREHOUSE	\$30,956	\$0	\$30,956	\$0.17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL	\$2,882,013	\$0	\$2,882,013	\$17.46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FINANCE - 10	\$1,728,900	\$0	\$1,728,900	\$9.44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NON-DEPT	\$86,837	\$0	\$86,837	\$0.46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AUTO GENERAL LIAB INS	\$-10,094	\$0	\$-10,094	\$-0.05	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DP INTERNAL SERVICES	\$5,181,26	\$0	\$5,181,26	\$2.83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COST ALLOCATION-PRINT SHO	\$1,136	\$0	\$1,136	\$0.01	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COST ALLOCATION-WAREHOUSE	\$36,895	\$0	\$36,895	\$0.20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL	\$2,641,900	\$0	\$2,641,900	\$14.65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BUDGET - 11	\$616,604	\$0	\$616,604	\$3.37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NON-DEPT	\$80,797	\$0	\$80,797	\$0.43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AUTO GENERAL LIAB INS	\$-12,566	\$0	\$-12,566	\$-0.07	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DP INTERNAL SERVICES	\$57,834	\$0	\$57,834	\$0.31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COST ALLOCATION-PRINT SHO	\$1,555	\$0	\$1,555	\$0.01	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COST ALLOCATION-WAREHOUSE	\$6,299	\$0	\$6,299	\$0.03	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL	\$590,599	\$0	\$590,599	\$3.18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.15,706,566	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL	\$15,706,566	\$0	\$15,706,566	\$86.78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0