



CITY OF DOUBLE HORN
ANNUAL FINANCIAL AUDIT
(INTERNAL)
for
FISCAL YEAR 2022
(October 1, 2021 – September 30, 2022)

City of Double Horn Annual Financial Audit – FY2022

*****The purpose of this report is focused on actions required to establish the appropriate control environment for the municipality and to comply with Texas Local Government Code Sections 103.001-103.004*****

Purpose:

As a standard, an audit report is designed to provide citizens with an overview of the city's finances and assess the financial processes in place that support the accuracy of reporting, transparency, and risk. The City Council reviewed and approved *Financial Policies and Procedures* were not yet in existence, making an independent audit impossible. **Therefore, the purpose of this report is focused on actions required to establish the appropriate control environment for the municipality and to prioritize the effort in FY2023 and beyond.**

Audit Process:

The audit examined three aspects of the City of Double Horn's financial operations: (1) internal controls; (2) statements, records, and accounting transactions; and (3) compliance with statutory and budgetary requirements.

Audit Methodology:

The audit methodology included (1) end-to-end transaction review, (2) review of files and records, and (3) interviews with key personnel.

Audit Timing:

The audit was conducted after the close of the Fiscal Year 2022 and is based on events during the Fiscal Year 2022.

Auditor:

The audit was performed by the City of Double Horn's Mayor; as chief executive officer of the city responsible for the financial health of the City. Mayor Sereno's education and work experience in finance for a Fortune 200 company provides the basis of the knowledge required and meets the statute requirement of a "qualified city employee".

Audit Type: *Internal Audit*

At this time, the city does not perform an independent third-party audit. The audit was focused on key areas as addressed in this report; it was not an exhaustive review of all processes.

INTERNAL AUDIT RESULTS

(1) Internal Controls

A. Key Personnel & Financial Responsibilities*

- | | |
|-------------------|--|
| 1) City Secretary | Open, Stamp & Distribute All Incoming Mail
Submit Time Sheet |
| 2) Treasurer | Reconcile Bank Accounts
Record Receipts & Disbursements
Maintain Check & Expense Ledgers
Vendor Setup
Prepare Monthly Financial Report
Present Monthly Reports at Council Meetings
Participate in the development of the Annual Budget |
| 3) Mayor | Review Monthly Reports
Authorized Signer on Bank Accounts / Signing Checks
Finalize & Present Annual Budget |

**This is not an exhaustive list but instead identifies the key responsibilities that were the basis of the findings and recommendations.*

Internal Audit Results & Recommendations: While the monthly preparation and review of financial reports as well as the division of work on several key processes, e.g., payroll, allows for a level of check and balance, the city management team should focus on providing for increased separation of duties. Given the lack of full-time staff, this can be difficult. To minimize the risk of human error and/or manipulation, increase the level of separation where possible and consider implementing a regular inspection process to provide a compensating control.

B. Bookkeeping & Reporting System

- 1) QuickBooks Online was fully implemented for FY21 with the assistance of the city's accounting firm, JRBT. QuickBooks Online (QBO) remains the system of record for all financial transactions and reports.

Internal Audit Results & Recommendations: QuickBooks Online (QBO) provides affordable pricing, built-in and custom reports, automatic backups, integration with bank feeds, and a wide range of additional accounting features.

C. Documented Procedures

- 1) Forms required for specific processes were identified and include:
 - a. Expense Reimbursement Form – (requires Treasurer or Mayor’s signature)
 - b. Time Sheet
 - c. Donation Receipt

Internal Audit Results & Recommendations: Standardized forms are used as a control procedure for specific financial processes. Additionally, there is a general understanding between key personnel on how each process is executed. There exists a clear understanding of the importance of controls and the checks and balances that should be a part of every process. While there is no formal Policy & Procedure Guide that has been approved by the City Council, work is underway to document both financial policy as well as other key operational processes. It is recommended that this guide be a top priority for the Council. In addition, an ongoing review and update process should be established. Therefore, version control should be considered when drafting the Policy & Procedure guide and maintenance process. The Policy & Procedure guide should be a priority for FY2023.

D. Records – Safe Keeping

- 1) Documents are kept in a locked cabinet located at the city office. A cabinet key is maintained by the City Mayor, City Secretary, and City Treasurer. Documents include original copies of:
 - a. Ordinances
 - b. Resolutions
 - c. Orders
 - d. Invoices
 - e. Contracts
 - f. Tax Reports
 - g. Bank Statements
- 2) Documents of interest to the public and as required by statute are maintained on the city’s website, www.doublehorntx.org.
- 3) Documents received by the City Secretary are date stamped upon receipt.

Internal Audit Results & Recommendations: The Treasurer attaches digital versions of A/P invoices, tax revenue reports, and bank statements to applicable transactions in QuickBooks Online. This allows these documents to be easily reviewed and monitored as needed.

All original paper documents are stored at the city office in secured cabinets. The funds required for the purchase of a fireproof cabinet were included in the FY2022 – 2023 budget. In addition, a digital document storage system was implemented (CDH Core) in FY2022. Access to which is limited to the Mayor, City Secretary and Treasurer. As there are now both paper & digital records it is recommended that a record retention policy in line with statutory requirements be established and reviewed with key personnel.

E. Training (Financial)

- 1) QuickBooks Online Training is offered via a series of YouTube videos available online.

Internal Audit Results & Recommendations: Training on QBO is required for anyone involved in the financial process. Additional training on municipal accounting and responsibilities should be investigated and a standard training and certification program established. Key QBO financial processes should be documented and preserved in a handbook for future financial personnel training.

The new City Treasurer, Lindsay Thompson, completed 8.5 hours of QuickBooks Online ProAdvisor training. Official QBO certificates were issued upon completion.

(2) Statements, Records & Accounting Transactions

A. Selected records and accounting transactions were vouched end-to-end.

1) Tax Revenue (Income)

Income/Revenue Ledger >> Burnet Central Appraisal District Report File >>
First United Bank Statement >> Bank Account Ledger >> Profit & Loss Report

Internal Audit Results & Recommendations: Tax Collection Activity statements are emailed from Burnet Central Appraisal District to the Mayor and Treasurer. These statements support the incoming deposits received into a dedicated tax revenue bank account, separate from the operating checking account. This provides increased visibility over incoming tax revenue. During Regular City Council meetings, revenue accounts are reviewed and following a motion for approval, sweeps are then made from the tax revenue account to the operating account.

2) Donations (Income)

Income/Revenue Ledger >> Donations File >> First United Bank Statement >>
Bank Account Ledger >> Profit & Loss Report

Internal Audit Results & Recommendations: Following acceptance of a cash or goods donation, a Receipt of Charitable Donation form is filled out and kept on file with a copy provided to the donor. All donations should be well documented to ensure transparency and allow for audits and a donation acceptance policy should be implemented.

3) Permits/Fees (Income)

Income/Revenue Ledger >> Permit File >> First United Bank Statement >>
Bank Account Ledger >> Profit & Loss Report

Internal Audit Results & Recommendations: Ordinance 2019-ORD015 and 2020-ORD017 outline the requirements, administrative procedures, and applicable fees for permits. After the permit requester submits payment and proof of insurance, listing the city as a permit holder, permit requests are reviewed and approved by the City Council. Payments received are deposited into the city operating checking account.

4) Expense Reimbursements

Expense Ledger >> Expense Reimbursement Form >> Attached Receipt(s) >> Check Issued >> Bank Account Ledger >> First United Bank Statement >> Profit & Loss Report

Internal Audit Results & Recommendations: Expense reimbursement forms do not have an invoice # for reference. ALL expenses, including expense reimbursements, should be entered with a consistent, unique identifying invoice number to avoid unintentional duplication. A process should be implemented surrounding the standard format for expense reimbursement invoice numbers, conforming to the QBO limit of 21 characters. (i.e., Expense Report 1.31.2021)

5) Expenses

Expense Ledger >> Original/Scanned Invoice >> Check Issued >> Bank Account Ledger >> First United Bank Statement >> Profit & Loss Report

Internal Audit Results & Recommendations: Invoices are received via email or mail, reviewed/approved by the City Mayor, and entered into QBO by the City Treasurer. Incoming mailed invoices are date stamped by the City Secretary. Invoices are scanned and attached in QBO to each expense transaction.

6) Journal Entries

Journal Entry >> Expense Ledger >> Files

Internal Audit Results & Recommendations: Journal entries are recorded monthly in QBO as needed for reclasses, accruals, or deferrals. All Journal Entries should have a formal month-end approval policy with appropriate backup stored in the City files. Journal entry reference numbers should also follow a consistent numerical sequence.

7) Vendors

Vendor Master File >> Vendor Files >> W9 Form >> 1099 Forms (if required)

Internal Audit Results & Recommendations: A formal vendor approval policy and standard vendor setup form should be created. If possible, a City Staff member that is not involved in the day-to-day accounting functions should be separately authorized to set up new vendors in QBO. This will improve controls over new vendor setup and prevent future fraud.

A complete and thorough review of the active vendor listing should be reviewed annually. Vendors that have not been used in the past year, or unanticipated future use, should be deactivated. If the vendor is to be reactivated, a new vendor approval form and W9 form should be completed. This process should be well documented and included in the policies and procedures. Year-end 1099 forms are completed and mailed to vendors by the QuickBooks Online team.

8) Payroll

Expense Ledger (Payroll/Tax Expense) >> Payroll Time Sheet >> Check Issued >> Bank Account Ledger >> First United Bank Statement >> Tax Reports / Payroll Reports

Internal Audit Results & Recommendations: Completed payroll timesheets are sent to the Mayor and Treasurer. The Treasurer runs payroll through QBO and prepares the payroll check for the Mayor's signature. Paystubs, completed timesheets and payroll reports are kept in the locked cabinet.

The QuickBooks Online tax department e-files all required quarterly and annual payroll tax returns.

9) Balance Sheet

Balance Sheet >> General Ledger >> Bank Statements/Vendor Invoices/Payroll

Internal Audit Results & Recommendations: Bank statements, credit card statements, invoice copies, or payroll reports support all balance sheet amounts.

- B. Monthly Financial Statements** are presented by the Mayor or Treasurer and reviewed with the City Council. The Treasurer's Report is a standard agenda item at each monthly meeting.
- C. A Monthly Financial Agenda Packet** is posted on the city's website and is available to the general public. A copy of the report as of the last day of the fiscal year, September 30, 2022, is attached to this report.

(3) Compliance with Statutory & Budgetary Requirements

A. Budget & Tax Requirements (FY2022)

- a. Notice of Tax Rates posted on the city website
- b. Tax Rate Calculation Worksheet posted on the city website
- c. 08/08/2022 Proposed budget filed with the City Secretary
- d. 08/08/2022 Proposed budget posted on the city website
- e. 08/26/2022 Notice to local paper - Tax Levy
- f. 08/26/2022 Notice to local paper - Budget Hearing
- g. 09/08/2022 Public Hearing conducted – Budget & Tax Levy
- h. 09/08/2022 Ordinance 2022-ORD032 Adopting Budget Fiscal Year 2021-2022
- i. 09/08/2022 Ordinance 2022-ORD033 Adopting Certified Tax Roll and Levying 2021 Property Tax

B. Other Statutory Requirements

- a. Adopted Resolutions posted to the city website
- b. Adopted Ordinances posted to the city website
- c. Agendas posted to the city website, mailbox bulletin boards, Spicewood Community Center & City Office window
- d. Minutes were posted to the city website
- e. Election notices posted to the website and local newspaper

Internal Audit Results & Recommendations: All budgetary and tax requirements were fully met as well as other key statutory requirements. As required by state law, posting agenda 72 hours in advance was completed as required. Approved Minutes were posted on the website. However, the timing was inconsistent. Cross-training an additional person to manage the website is recommended to allow more consistent, timely posting. Alternatively, a review of duties assigned to the City Secretary should be reviewed and modified to ensure compliance.

SUMMARY OF RECOMMENDATIONS

*****The purpose of this report is focused on actions required to establish the appropriate control environment for the municipality and to comply with Texas Local Government Code Sections 103.001-103.004*****

- 1) Update current processes to implement increased separation of duties where practical. Consider retaining the services of a professional bookkeeper which would help create separation of duties and provided consistent professional oversight.
- 2) Create a formal Policy & Procedure Guide to be reviewed and adopted by the City Council, financial policies including but not limited to:
 - 1)Expense Reimbursement
 - 2)Record Retention
 - 3)Journal Entry Approvals / Backup
 - 4)Vendor Approval / Vendor Setup / Vendor Listing Review
 - 5)Donations
 - 6)Job Descriptions
- 3) Complete purchase of a fireproof cabinet to safeguard paper documents stored at the city office.
- 4) Establish a standard training program and certification program for key personnel.
- 5) Key QBO financial processes should be documented and preserved in a handbook for future financial personnel training, including a standard expense reimbursement entry format.
- 6) Cross-train additional personnel to manage the website to improve the consistency of updates.
- 7) Review and update City Secretary job description to clearly identify roles and responsibilities.

City of Double Horn
Budget vs. Actuals: City of Double Horn FY2022
 October 2021 - September 2022

	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	June 2022	July 2022	Aug 2022	Sep 2022	Actual YTD	Revised Budget	% of Budget
Income															
4000 Ad Valorem Taxes	3,169.02	2,718.74	15,200.86	33,893.28	16,176.66	1,028.85	2,410.66	230.81	2,339.63	332.60	1,006.00	-	78,507.11	76,424.16	100.11%
4001 Donations	-	-	-	-	-	-	-	-	-	-	-	-	60.00	0.00	0.00%
4002 Permits and Fees	-	-	-	1,000.00	-	-	-	-	-	-	-	-	1,000.00	1,000.00	100.00%
Total Income	3,169.02	2,718.74	15,200.86	34,893.28	16,176.66	1,028.85	2,410.66	230.81	2,339.63	332.60	1,006.00	60.00	\$79,567.11	\$79,424.16	100.18%
Gross Profit	3,169.02	2,718.74	15,200.86	34,893.28	16,176.66	1,028.85	2,410.66	230.81	2,339.63	332.60	1,006.00	60.00	\$79,567.11	\$79,424.16	100.18%
Expenses															
6000 Salaries & Wages	255.42	220.59	208.98	232.20	359.91	290.25	377.33	296.06	313.47	255.42	394.74	481.82	3,686.19	9,662.04	38.15%
6010 Taxes - payroll	19.54	16.88	15.99	17.77	27.53	22.20	28.87	22.65	23.97	19.55	30.19	36.86	282.00	881.46	31.99%
6020 Workmen's Comp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	102.90	-	-	-	-	-	-	-	-	-	-	-	102.90	105.00	98.00%
6100 Computer Equipment	-	-	-	-	-	-	2,459.97	-	-	-	-	-	2,459.97	2,500.00	98.40%
6110 Office Equipment	-	-	-	-	-	-	849.36	-	-	-	-	-	849.36	2,000.00	42.47%
6130 Office Supplies	-	-	299.67	24.59	-	79.35	-	66.84	185.85	-	230.29	95.64	981.23	924.14	106.18%
6140 Software	70.00	70.00	198.00	99.00	99.00	99.00	207.24	237.83	99.00	99.00	99.00	99.00	1,476.07	1,310.00	112.68%
6220 Email Maintenance	77.81	459.74	-	-	-	89.42	-	-	-	-	-	76.62	703.59	635.00	110.80%
6230 Website Maintenance	-	-	21.17	-	-	211.92	-	-	-	-	-	-	233.09	250.00	93.24%
6240 Rent or Lease of Buildings	800.00	800.00	800.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	19,050.00	20,100.00	94.78%
6250 Internet/Phone	88.27	88.27	88.27	88.27	128.43	128.43	128.43	128.43	128.43	128.43	128.43	128.43	1,380.52	1,440.00	95.87%
6255 Phone Expense	-	(25.04)	-	-	-	-	-	-	-	-	-	-	-25.04	0.00	0.00%
6260 Insurance - TML	2,066.82	-	-	-	-	-	-	-	-	-	-	-	2,066.82	2,160.00	95.69%
6270 Utilities	92.78	82.41	68.18	121.84	110.44	93.81	98.17	70.57	63.06	68.58	78.32	80.42	1,028.58	1,200.00	85.72%
6280 Legal & Professional Fees	1,974.00	180.00	972.00	660.00	5,124.00	3,088.80	48.00	126.00	306.00	180.00	252.00	2,739.80	15,650.60	18,000.00	86.95%
6290 Consulting Services	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000.00	0.00%
6300 Accounting	-	55.00	-	-	-	-	-	-	-	-	-	-	55.00	1,800.00	3.06%
6400 Membership Fees	50.00	-	-	591.00	-	-	-	-	-	-	-	-	641.00	650.00	98.62%
6410 Legal Posting	-	-	-	-	-	-	-	-	-	-	-	120.00	120.00	1,500.00	8.00%
6420 Rent/Meeting Expenses	60.00	60.00	60.00	60.00	80.00	80.00	-	-	(120.00)	-	-	-	280.00	720.00	38.89%
6430 Tax Collection Fees	-	302.26	-	-	-	302.26	-	-	302.26	-	-	302.25	1,209.03	1,175.02	102.89%
6440 Municipal Court Costs	-	-	-	-	-	-	-	-	-	-	-	-	0.00	500.00	0.00%
6450 Code Enforcement	-	-	-	-	-	-	-	-	-	-	-	-	0.00	500.00	0.00%
6460 Election Fees	-	-	-	-	-	-	-	-	75.00	-	-	-	75.00	75.00	100.00%
6465 Bank fees	-	-	8.00	(8.00)	-	-	-	-	-	-	-	-	0.00	0.00	0.00%
6500 Training and Travel	-	-	-	-	-	-	-	-	-	-	-	-	0.00	1,000.00	0.00%
6600 Office Remodel	-	-	-	-	-	3,336.50	-	-	-	-	-	-	3,336.50	3,336.50	100.00%
Projects								2,314.87	-	-	-	-	2,314.87	4,000.00	57.87%
Total Expenses	5,657.54	2,310.11	2,740.26	3,736.67	7,779.31	10,521.30	5,198.01	5,112.25	3,227.04	2,600.98	3,062.97	\$ 6,010.84	\$57,957.28	\$79,424.16	72.97%
Net Income	(2,488.52)	408.63	12,460.60	31,156.61	8,397.35	(9,492.45)	(2,787.35)	(4,881.44)	(887.41)	(2,268.38)	(2,056.97)	-\$5,950.84	\$21,609.83	\$ 0.00	
Notes:															
Donation - Cathy (t-shirts)															
Office Supplies - Ink Cartridge															
Email Maintenance - GoDaddy treasurer email address renewal															
Legal - MFM August Invoice and September estimate															

Tuesday, Oct 11, 2022 11:03:59 AM GMT-7 - Accrual Basis



City of Double Horn

Balance Sheet
As of September 30, 2022

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Operating	40,940.74
1010 Reserve Account	6,020.73
Total Bank Accounts	\$46,961.47
Total Current Assets	\$46,961.47
TOTAL ASSETS	\$46,961.47
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2100 Accounts payable	33,472.55
Total Accounts Payable	\$33,472.55
Credit Cards	
2301 TCM Bank Visa Credit Card	1.64
Total Credit Cards	\$1.64
Other Current Liabilities	
2160 Payroll Tax Payable	12.42
2171 Accrued Expenses	1,551.80
Total Other Current Liabilities	\$1,564.22
Total Current Liabilities	\$35,038.41
Total Liabilities	\$35,038.41
Equity	\$11,923.06
TOTAL LIABILITIES AND EQUITY	\$46,961.47

Note

Credit Cards:

TCM - Utilized credit from prior month (PEC, GoDaddy, & Amazon purchases)

Accrued Expenses:

\$198 - JRBT QBO Bookkeeping & Payroll Fees for August & September

\$1,353.80 - Messer, Fort, McDonald estimate for September services

City of Double Horn Legal Expense & Payment Detail FY2021-2022

9/30/22

Invoice #	Date	Invoice Amount	Payment Recipient	Payment Amount	Balance	Check #	Paid from Account
AKERS & AKERS							
	Total Akers & Akers	\$ 21,232.25		\$ (21,232.25)		Remaining Balance	\$ - Paid in Full
MESSER, FORT, McDONALD (start-up legal w/ payment plan)**							
Invoice #	Date	Invoice Amount	Payment Recipient	Payment Amount	Balance	Check #	Paid from Account
13334	1/12/21	\$ 750.00	Messer, Fort, McDonald		\$ 27,441.50		
	1/18/21		Messer, Fort, McDonald	\$ (5,000.00)	\$ 22,441.50	2057	Operating Account
13455	2/8/21	\$ 5,335.80	Messer, Fort, McDonald		\$ 27,777.30		
	2/23/21		Messer, Fort, McDonald	\$ (5,000.00)	\$ 22,777.30	2065	Operating Account
13735	3/12/21	\$ 3,474.00	Messer, Fort, McDonald		\$ 26,251.30		
	3/12/21		Messer, Fort, McDonald	\$ (2,500.00)	\$ 23,751.30	2071	Operating Account
13871	4/7/21	\$ 6,852.25	Messer, Fort, McDonald		\$ 30,603.55		
	4/9/21		Messer, Fort, McDonald	\$ (2,500.00)	\$ 28,103.55	2079	Operating Account
14118	5/12/21	\$ 7,722.00	Messer, Fort, McDonald		\$ 35,825.55		
	5/20/21		Messer, Fort, McDonald	\$ (10,000.00)	\$ 25,825.55	2091	Operating Account
14338	6/14/21	\$ 7,119.96	Messer, Fort, McDonald		\$ 32,945.51		
	6/14/21		Messer, Fort, McDonald	\$ (2,500.00)	\$ 30,445.51	2096	Operating Account
	7/12/21		Messer, Fort, McDonald	\$ (5,277.30)	\$ 25,168.21	2100	Operating Account
14610	7/14/21	\$ 4,366.96	Messer, Fort, McDonald		\$ 29,535.17		
14774	8/13/21	\$ 8,556.96	Messer, Fort, McDonald		\$ 38,092.13		
	9/14/21		Messer, Fort, McDonald	\$ (500.00)	\$ 37,592.13	2117	Operating Account
14966	9/14/21	\$ 1,800.00	Messer, Fort, McDonald		\$ 39,392.13		
	10/7/21		Messer, Fort, McDonald	\$ (500.00)	\$ 38,892.13	2127	Operating Account
	11/2/21		Messer, Fort, McDonald	\$ (500.00)	\$ 38,392.13	2135	Operating Account
	12/7/21		Messer, Fort, McDonald	\$ (500.00)	\$ 37,892.13	2150	Operating Account
	1/11/22		Messer, Fort, McDonald	\$ (500.00)	\$ 37,392.13	2163	Operating Account
	2/1/22		Messer, Fort, McDonald	\$ (500.00)	\$ 36,892.13	2170	Operating Account
	3/1/22		Messer, Fort, McDonald	\$ (500.00)	\$ 36,392.13	2178	Operating Account
	4/11/22		Messer, Fort, McDonald	\$ (500.00)	\$ 35,892.13	2195	Operating Account
	5/3/22		Messer, Fort, McDonald	\$ (500.00)	\$ 35,392.13	2200	Operating Account
	6/1/22		Messer, Fort, McDonald	\$ (500.00)	\$ 34,892.13	2215	Operating Account
	7/11/22		Messer, Fort, McDonald	\$ (500.00)	\$ 34,392.13	2226	Operating Account
	8/3/22		Messer, Fort, McDonald	\$ (500.00)	\$ 33,892.13	2233	Operating Account
	9/14/22		Messer, Fort, McDonald	\$ (500.00)	\$ 33,392.13	2244	Operating Account
		\$ 125,439.18		\$ (92,047.05)		Remaining Balance	\$ 33,392.13

MESSER, FORT, McDONALD (new legal expenses)

Invoice #	Date	Invoice Amount	Payment Recipient	Payment Amount	Balance	Check #	Paid from Account
15343	10/21/21	\$ 1,974.00	Messer, Fort, McDonald		\$ 1,974.00		
	11/2/21		Messer, Fort, McDonald	\$ (1,974.00)	\$ -	2134	Operating Account
15425	11/17/21	\$ 180.00	Messer, Fort, McDonald		\$ 180.00		
	11/30/21		Messer, Fort, McDonald	\$ (180.00)	\$ -	2142	Operating Account
15604	12/20/21	\$ 972.00	Messer, Fort, McDonald		\$ 972.00		
	12/21/21		Messer, Fort, McDonald	\$ (972.00)	\$ -	2155	Operating Account
15807	1/14/22	\$ 660.00	Messer, Fort, McDonald		\$ 660.00		
	1/18/22		Messer, Fort, McDonald	\$ (660.00)	\$ -	2166	Operating Account
15968	2/15/22	\$ 5,124.00	Messer, Fort, McDonald		\$ 5,124.00		
	2/22/22		Messer, Fort, McDonald	\$ (5,124.00)	\$ -	2177	Operating Account
16198	3/17/22	\$ 3,141.20	Messer, Fort, McDonald		\$ 3,141.20		
	3/29/22		Messer, Fort, McDonald	\$ (3,141.20)	\$ -	2188	Operating Account
16424	4/19/22	\$ 48.00	Messer, Fort, McDonald		\$ 48.00		
	4/26/22		Messer, Fort, McDonald	\$ (48.00)	\$ -	2198	Operating Account
16630	5/25/22	\$ 126.40	Messer, Fort, McDonald		\$ 126.40		
	6/1/22		Messer, Fort, McDonald	\$ (126.40)	\$ -	2214	Operating Account
16908	6/24/22	\$ 306.00	Messer, Fort, McDonald		\$ 306.00		
	6/28/22		Messer, Fort, McDonald	\$ (306.00)	\$ -	2221	Operating Account
17059	7/22/22	\$ 180.00	Messer, Fort, McDonald		\$ 180.00		
	7/26/22		Messer, Fort, McDonald	\$ (180.00)	\$ -	2231	Operating Account
17254	8/16/22	\$ 252.00	Messer, Fort, McDonald		\$ 252.00		
	8/30/22		Messer, Fort, McDonald	\$ (252.00)	\$ -	2238	Operating Account
17584	9/23/22	\$ 1,386.00	Messer, Fort, McDonald		\$ 1,386.00		
	9/28/22		Messer, Fort, McDonald	\$ (1,386.00)	\$ -	2247	Operating Account
		\$ 14,349.60		\$ (14,349.60)		Remaining Balance	\$ -

ALL LEGAL EXPENSES

Total Legal Fees	\$ 161,021.03	Total Payments	\$ (127,628.90)	Remaining Balance	\$ 33,392.13
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** NOTE: See prior reports for additional start-up legal detail prior to January 2021**