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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions)
All other organizations with gross receipts less than $200,000 and total assets less than $500,000 at the end of the year may use this form

▶ *The organization may have to use a copy of this return to satisfy state reporting requirements*

OMB No 1545-1150

2011

Open to Public Inspection

A **For the 2011 calendar year, or tax year beginning , and ending**

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
Farm Bureau Federation Mississippi Marshall County

Number and street (or P O box, if mail is not delivered to street address) | Room/suite
P O Box 636

City or town | state or country | ZIP + 4
Holly Springs | MS | 38635-0636

D Employer identification number
64-0355951

E Telephone number
(662) 252-1491

F Group Exemption Number ▶ 1473

G Accounting Method ☒ Cash ☐ Accrual Other (specify) ▶

I **Website:** ▶ N/A

J **Tax-exempt status** (check only one) — ☐ 501(c)(3) ☒ 501(c) (5) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

H Check ▶ ☒ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

K Check ▶ ☐ if the organization is not a section 509(a)(3) supporting organization or a section 527 organization **and** its gross receipts are normally **not** more than $50,000 A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions) But if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts If gross receipts are $200,000 or more, or if total assets (Part II, line 25, column (B) below) are $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 141,524

Part I **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)
Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	80,280
	4	Investment income		4	193
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c	0
	6	Gaming and fundraising events			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a		
	b	Gross income from fundraising events (not including $ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b		
	c	Less direct expenses from gaming and fundraising events	6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	0
	7a	Gross sales of inventory, less returns and allowances	7a 663		
	b	Less cost of goods sold	7b 286		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	377
	8	Other revenue (describe in Schedule O)		8	60,388
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶		9	141,238
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	37,085
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	
	13	Professional fees and other payments to independent contractors		13	
	14	Occupancy, rent, utilities, and maintenance		14	
	15	Printing, publications, postage, and shipping		15	
	16	Other expenses (describe in Schedule O)		16	110,904
	17	**Total expenses.** Add lines 10 through 16 ▶		17	147,989
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	-6,751
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	133,954
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	
	21	Net assets or fund balances at end of year Combine lines 18 through 20 ▶		21	127,203

G5 27

Part II Balance Sheets. (see the instructions for Part II.)
Check if the organization used Schedule O to respond to any question in this Part II X

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	66,809	22	65,758
23	Land and buildings	65,105	23	62,534
24	Other assets (describe in Schedule O)	2,040	24	1,072
25	**Total assets**	133,954	25	129,364
26	**Total liabilities** (describe in Schedule O)		26	2,161
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	133,954	27	127,203

Part III Statement of Program Service Accomplishments (see the instructions for Part III.)
Check if the organization used Schedule O to respond to any question in this Part III ☐

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others.)

What is the organization's primary exempt purpose? To further the interests of farmers in Mississippi
Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

28	To unite though our organization those people or groups of people with a common interest in developing and improving the economic, social, and educational interests of the farmer (Grants $) If this amount includes foreign grants, check here ▶ ☐	28a	92,591
29	(Grants $) If this amount includes foreign grants, check here ▶ ☐	29a	
30	(Grants $) If this amount includes foreign grants, check here ▶ ☐	30a	
31	Other program services (describe in Schedule O) (Grants $) If this amount includes foreign grants, check here ▶ ☐	31a	
32	**Total program service expenses.** (add lines 28a through 31a) ▶	32	92,591

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-.)	(d) Health benefits contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Ronald Jones 168 E College St Holly Springs MS 38635	Title President Hr/WK 4 00	0		
Robert Farley 168 E College St Holly Springs MS 38635	Title Treasurer Hr/WK 3 00	0		
Harry Farley 168 E College St Holly Springs MS 38635	Title Vice-President Hr/WK 3 00	0		
Michael Hamblin 168 E College St Holly Springs MS 38635	Title Director Hr/WK 2 00	0		
Phillip Malone 168 E College St Holly Springs MS 38635	Title Director Hr/WK 2 00	0		
Edgar Wilkinson 168 E College St Holly Springs MS 38635	Title Director Hr/WK 2 00	0		
William Gadd 168 E College St Holly Springs MS 38635	Title Director Hr/WK 2.00	0		
Howard Carpenter 168 E College St Holly Springs MS 38635	Title Director Hr/WK 2 00	0		
Lonnie Bolden 168 E College St Holly Springs MS 38635	Title Director Hr/WK 2 00	0		
Estelle Gadd 168 E College St Holly Springs MS 38635	Title Women's Chairma Hr/WK 4 00	0		
Linda McMillion 168 E College St Holly Springs MS 38635	Title Sec to the Board Hr/WK 40 00	26,832		
	Title Hr/WK .00	0		

Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V . ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name Otherwise, explain the change on Schedule O (see instructions)	34		X
35 a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		X
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		X
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37 a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ► 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38 a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations Enter			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40 a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► _____ , section 4912 ► _____ , section 4955 ► _____			
b	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		
c	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► _____			
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ► _____			
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X
41	List the states with which a copy of this return is filed. ► _____			
42 a	The organization's books are in care of ► Linda McMillon Telephone no ► (662) 252-1491 Located at ► 168 E. College Ave City Holly Springs ST MS ZIP + 4 ► 38635-0636			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ► _____ See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.**	42b		X
c	At any time during the calendar year, did the organization maintain an office outside the U S ? If "Yes," enter the name of the foreign country ► _____	42c		X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ► ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ► 43			
44 a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*	44d		X
45 a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		X
45 b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b		X

			Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		X

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.
Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47		
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		
49 a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		
b	If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization If there is none, enter "None "

(a) Name and address of each employee paid more than $100,000	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Name None Str City ST ZIP	Title Hr/Wk .00			
Name Str City ST ZIP	Title Hr/Wk 00			
Name Str City ST ZIP	Title Hr/Wk 00			
Name Str City ST ZIP	Title Hr/Wk .00			
Name Str City ST ZIP	Title Hr/Wk .00			

f Total number of other employees paid over $100,000 ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization If there is none, enter "None "

(a) Name and address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation
Name None Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		

d Total number of other independent contractors each receiving over $100,000 ▶

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ▶ ☐ Yes ☒ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here

Signature of officer Ronald L Jones Date 3-14-12

Type or print name and title Ronald L. Jones 3-14-12

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
William Davis	William Davis	2/28/2012		P00631674

Firm's name ▶ Mississippi Farm Bureau Federation Firm's EIN ▶ 64-0303134

Firm's address ▶ 6311 Ridgewood RD, Jackson, MS 39211 Phone no (601) 977-4205

May the IRS discuss this return with the preparer shown above? See instructions ▶ ☒ Yes ☐ No

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
► Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization	Employer identification number
Farm Bureau Federation Mississippi Marshall County	64-0355951

Form 990-EZ, Part I, Line 8, Other Revenue: Schedule 1-Insurance Service Fees: 60,388

Form 990-EZ, Part I, Line 10, Grants Paid: Activity: , Grantee Mississippi Farm Bureau Federation 6311 I-55 North Jackson MS 39211, Cash Grant: 37,085, Relationship:

Form 990-EZ, Part I, Line 16, Other Expenses: Schedule 2: 110,904

Form 990-EZ, Part II, Line 24, Other Assets: Prepaid Tax-Federal Beginning of year. 1,380, End of year: 690

Form 990-EZ, Part II, Line 24, Other Assets: Prepaid Tax-State: Beginning of year: 660, End of year: 382

Form 990-EZ, Part II, Line 26, Liabilities: Payroll Taxes Payable: Beginning of year. 0, End of year: 2,161

Marshall County Farm Bureau
SCHEDULE II
December 31, 2011

	TOTAL	DUES	UBI	RENTAL	MISC
Allocation of Secretary's Salary and Related Expenses		46.5%	53.5%		
Salary - Secretary	65866				
Payroll Taxes	5438				
Employee Insurance	555				
Retirement	3600				
TOTAL	75459	35088	40371		
Expense Directly Attributed to Production of Farm Bureau Dues					
Board Expense	789				
Commodity Meetings	312				
Contributions	363				
Legislative Reception	249				
MFBF Convention	3770				
Secretary Meeting	411				
Womens Committee	371				
Other Exempt	389				
TOTAL	7944	7944			
Expense Directly Related to Production of Service Fees					
State Income Tax	498				
TOTAL	498		498		
TOTAL EXPENSES	110904	55506	55398	0	0

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2011

Attachment Sequence No **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
Farm Bureau Federation Mississippi Marshall C	990EZ	64-0355951

Part I Election To Expense Certain Property Under Section 179

Note: *If you have any listed property, complete Part V before you complete Part I*

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	0

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7		
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8		0
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9		0
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562.	10		
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11		
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12		0
13	Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12 ▶	13	0	

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	2,572

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2011	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B - Assets Placed in Service During 2011 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19	a 3-year property						
	b 5-year property						
	c 7-year property						
	d 10-year property						
	e 15-year property						
	f 20-year property						
	g 25-year property			25 yrs.		S/L	
	h Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs.	MM	S/L	
	i Nonresidential real property			39 yrs.	MM	S/L	
					MM	S/L	

Section C - Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

20	a Class life				S/L	
	b 12-year			12 yrs.	S/L	
	c 40-year			40 yrs	MM	S/L

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	2,572
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Marshall County Farm Bureau
SCHEDULE I
December 31, 2011

SERVICE FEES RECEIVED

INSURANCE

Blue Cross Blue Shield	3209	
Southern Farm Bureau Life Insurance Company	8606	
Southern Farm Bureau Casualty Insurance Company	28813	
Mississippi Farm Bureau Mutual Insurance Company	19760	
TOTAL SERVICE FEES		60388

Marshall County Farm Bureau
SCHEDULE II
December 31, 2011

	TOTAL	DUES	UBI	RENTAL	MISC
INCOME					
Farm Bureau Dues-Net	43196	43196			
Insurance Company Svc Fees	60388		60388		
Interest	193				193
Net Sales	375				375
TOTAL INCOME	104152	43196	60388	0	568
Relationship of Dues to Service Fees		41.7%	58.3%		
Floor Space Ratio		50.0%	50.0%		
Allocation of General Overhead Based on the Relationship of Dues to Service Fees					
Promotions	612				
Insurance	309				
Telephone	6412				
Postage	893				
Office Expense	3527				
Depreciation	617				
TOTAL	12370	5158	7212		
Allocation of Occupancy Expense Base on Area Occupied					
Utilities	6191				
Taxes	3418				
Insurance	1783				
Building Maintenance	1287				
Depreciation	1954				
TOTAL	14633	7316	7317		

Marshall County Farm Bureau
Depreciation Schedule
December 31, 2011
Building/Improvements

Description	Acquired	Beg Balance	Additions (Deduct)	End Balance	Rate (Yrs)	Type	Accumulated Depreciation Beg Balance	Additions (Deduct)	End Balance	Net
Building	Aug-76	19196 80		19196 80	30 0	SL	19196 80	0 00	19196 80	0 00
Building	Jan-92	350 00		350.00	31 5	SL	211.09	11.11	222 20	127 80
Building	Dec-00	2874 17		2874 17	39 0	SL	810 70	73 70	884.40	1989.77
Building	Feb-01	7000.00		7000 00	39 0	SL	1794 90	179.49	1974 39	5025 61
Siding	Dec-03	471 87		471 87	39 0	SL	84.70	12 10	96 80	375.07
Building (Byhalia)	Jan-04	46706.00		46706.00	39 0	SL	7185.54	1197 59	8383 13	38322 87
Building (Byhalia)	Apr-05	12898 57		12898 57	39.0	SL	1984.38	330 73	2315 11	10583.46
Building	Jan-06	2628 81		2628 81	39 0	SL	337.05	67 41	404 46	2224 35
Air Conditioner	Dec-10	3210 00		3210 00	39 0	SL		82 31	82 31	3127.69
		95336 22	0 00	95336 22			31605.16	1954.44	33559 60	61776 62

Prepared by Bert Tingle

Marshall County Farm Bureau
Depreciation Schedule
December 31, 2011
Furniture & Equipment

Description	Acquired	Beg Balance	Additions (Deduct)	End Balance	Rate (Yrs)	Type	Accumulated Depreciation Beg Balance	Additions (Deduct)	End Balance	Net
Fully Depreciated Items		6747 62		6747.62	7.0	SL	6747 62	0 00	6747 62	0 00
Fax	Dec-03	228 42		228.42	7 0	SL	228 42	0 00	228 42	0 00
Furniture & Equipment	Apr-05	2912.19		2912 19	7.0	SL	2496 18	416 01	2912 19	0 00
V Cleaner	Nov-08	199 06		199.06	7 0	SL	85 32	28 44	113 76	85 30
Filing Cabinet	Nov-08	246 00		246 00	7 0	SL	105 42	35.14	140 56	105.44
Copier	Dec-08	422 69		422 69	7.0	SL	181.14	60 38	241.52	181.17
Equipment	Dec-09	240 23		240 23	7.0	SL	34.32	34 32	68 64	171 59
Shredder	Dec-09	299.59		299 59	7.0	SL	42.80	42 80	85 60	213 99
		11295 80	0 00	11295 80			9921.22	617.09	10538.31	757.49

Prepared by: Bert Tingle