United States General Accounting Office

GAO

Report to the Chairman, Committee on Rules and Administration, U.S. Senate, and the Architect of the Capitol

May 1997

FINANCIAL AUDIT

Senate Restaurants Revolving Fund for Fiscal Years 1996 and 1995

GAO/AIMD-97-93

GAO

United States
General Accounting Office
Washington, D.C. 20548

Accounting and Information Management Division

B-275906

May 16, 1997

The Honorable John Warner
Chairman, Committee on Rules
and Administration
United States Senate

The Honorable Alan M. Hantman
Architect of the Capitol

In response to your requests and as discussed with each of your offices, we contracted with the independent public accounting firm of KPMG Peat Marwick LLP (KPMG) to audit the financial statements of the United States Senate Restaurants Revolving Fund as of September 28, 1996 and September 30, 1995, and for the years then ended. The contract required that the audit be done in accordance with generally accepted government auditing standards and GAO's Financial Audit Manual.

In its audit of the United States Senate Restaurants Revolving Fund, KPMG found the following:

- The financial statements were reliable in all material respects.
- Management fairly stated its assertion that internal controls in place on September 28, 1996, were effective in safeguarding assets against unauthorized acquisition, use, or disposition; assuring material compliance with laws and regulations; and assuring that there have been no material misstatements in the financial statements.
- There was no reportable noncompliance with laws and regulations it tested.

KPMG's audit disclosed a significant weakness related to the adequacy of logical access controls over the Fund's accounting and information management system and related data. Logical access controls use computer software and related procedures to prevent or detect unauthorized access to computer software and data. In commenting on a draft of KPMG's report, Senate Restaurants management agreed with KPMG's assessment of the weakness and agreed to take corrective action. Implementation of the corrective action will be reviewed in future audits.

As disclosed in the Fund's financial statements and accompanying notes and KPMG's report, the Fund's financial statements reflect the results of the Senate Restaurants' operating activities financed through Fund receipts. The Fund has had to rely on loans, advances, and transfers of appropriated capital to offset cumulative operating losses totaling over $2.2 million. As noted in footnote 3 to the financial statements, these operating losses do not include (1) other identifiable costs, such as those related to management personnel and capital expenditures, paid directly from funds appropriated to the Architect of the Capitol and (2) other costs, such as those related to space and utilities, which are not readily identifiable. KPMG's report disclosed that if past operating trends continue, the Fund will require supplemental funding to support its future operations.

In connection with your request, we reviewed the KPMG report and related working papers and, as necessary, inquired with KPMG representatives. Our review, as differentiated from an audit, was not intended to enable us to form an opinion on the fair presentation of the Fund's financial statements, the effectiveness of internal controls, or compliance with laws and regulations. KPMG is responsible for the attached Auditors' report, dated February 24, 1997, and for the conclusions expressed therein. However, the results of our review disclosed no instances where KPMG did not comply, in all material respects, with generally accepted government auditing standards.

We are sending copies of this report to interested committees and other interested parties. Copies will be made available to others on request. Should you or your staffs have any questions concerning our review of the audit, please contact me on (202) 512-9406 or John J. Reilly, Assistant Director, on (202) 512-9517.

Robert W. Gramling

Robert W. Gramling
Director, Corporate Audits
and Standards

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Audit of United States Senate Restaurants Revolving Fund

Independent Auditors' Report

KPMG Peat Marwick LLP

2001 M Street, N.W.
Washington, D.C. 20036

INDEPENDENT AUDITORS' REPORT

Acting Comptroller General of the United States
United States General Accounting Office:

We have audited the fiscal years 1996 and 1995 financial statements of the United States Senate Restaurants Revolving Fund (the Fund). We also have examined management's assertion regarding the effectiveness of the Fund's internal controls over financial reporting that were in place as of September 28, 1996.

The objective of our audit was to express an opinion on the fair presentation of the Fund's financial statements. The objective of our examination of management's assertion regarding internal controls over financial reporting was to express an opinion on the fair presentation of management's assertion. In connection with our audit, we also tested the Fund's compliance with certain provisions of applicable laws and regulations.

In our opinion:

- the Fund's fiscal years 1996 and 1995 financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles and
- management fairly stated its assertion that internal controls in place on September 28, 1996, were effective in safeguarding assets against unauthorized acquisition, use, or disposition; assuring material compliance with laws and regulations, and assuring that there have been no material misstatements in the financial statements.

We found no reportable noncompliance with laws and regulations we tested.

We noted a significant weakness related to the adequacy of logical access controls over the Fund's accounting and restaurant management, information system software which warrants management's attention.

Our conclusions and the scope of our work are discussed in more detail below.

Opinion on Financial Statements

We have audited the accompanying balance sheets of the Fund as of September 28, 1996 and September 30, 1995, and the related statements of operations and changes in equity and cash flows for the fiscal years then ended. These financial statements are the responsibility of the Fund's management. Our responsibility is to express an opinion on these financial statements based on our audits.

As discussed in note 3, the financial statements present the results of activities financed through the Fund and are not intended to present the financial position and results of operations of the Senate Restaurants as a whole. Other readily identifiable costs, such as management personnel salaries and benefits, and capital expenditures amounting to approximately $1.7 million in fiscal year 1996 and approximately $1.9 million in fiscal year 1995, which are financed by funds appropriated to the Architect of the Capitol, are not included on the financial statements. Also, the financial statements do not include such costs as space and utilities, which are not readily identifiable.

As of September 28, 1996, the Fund had cumulative operating losses totaling over $2.2 million. The Fund has relied on loans and appropriated fund transfers to offset these losses and to continue to pay Fund expenses, as discussed in note 6. If trends continue, in addition to the appropriated funds required for other identifiable and nonidentifiable costs mentioned above, the Fund itself will continue to require supplemental funding, such as additional loans or appropriated fund transfers, to support its future operations.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the United States Senate Restaurants Revolving Fund as of September 28, 1996 and September 30, 1995, and the results of its operations and cash flows for the years then ended, in conformity with generally accepted accounting principles.

Opinion on Management's Assertion About the Effectiveness of Internal Controls

We have examined management's assertion regarding the effectiveness of internal controls designed by management to:

- safeguard assets against unauthorized acquisition, use, or disposition;
- execute transactions in accordance with laws and regulations; and
- properly record, process, and summarize transactions to permit the preparation of financial statements and maintain accountability for assets.

In our opinion, management's assertion that internal controls in place as of September 28, 1996 were effective in safeguarding assets against unauthorized acquisition, use, or disposition; assuring compliance with laws and regulations; and assuring that there have been no material misstatements or omissions of amounts or disclosures in the financial statements, is fairly stated in all material respects. Management made its assertion based upon criteria established by the General Accounting Office (GAO) *Standards for Internal Controls in the Federal Government.*

However, our audit procedures identified a significant weakness in the design and operation of internal controls in effect at September 28, 1996. Logical access controls over the Fund's accounting and restaurant management information software should be improved. Logical access controls are information related mechanisms and procedures, such as passwords, used as computer, software and data security. Specifically, we recommend that:

- inactive user IDs be disabled or removed from the information system;
- the Fund establish workstation restrictions to limit the number of entry points to the information system;
- passwords be required for all system users;
- users be permitted to change their passwords;
- users be required to change their passwords every 30 - 90 days;
- root directory access be restricted to system administrators;
- user access to netware operating system files be limited;
- after three unsuccessful logon attempts, a user should remain locked out of the system until their user ID is reinstated by the systems administrator (e.g., a 24-hour period); and
- the number of users granted supervisory level access should be kept to a minimum.

We consider the logical access control weakness described above to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal controls that, in our judgment, could adversely affect the ability to record, process, summarize, and report financial data consistent with the assertions of management.

This condition was considered in determining the nature, timing, and extent of audit tests applied in our audit of the fiscal years 1996 and 1995 financial statements, and this report does not affect our opinion on these financial statements. Through substantive audit procedures, we were able to satisfy ourselves that the weakness described above did not have a material effect on the fiscal years 1996 and 1995 financial statements.

We also noted other matters involving the internal controls and their operation that we do not consider to be reportable conditions that we are reporting to management in a separate letter.

Compliance with Laws and Regulations

The results of our tests of compliance with laws and regulations that have a direct and material effect on the financial statements disclosed no instances of noncompliance that would be reported under *Government Auditing Standards.*

We do not express an opinion on overall compliance with such provisions.

Responsibilities

Management's Responsibility. Management is responsible for:

- preparing the financial statements in conformity with generally accepted accounting principles,
- maintaining adequate internal controls designed to fulfill control objectives, and
- complying with applicable laws and regulations.

Auditors' Responsibility. We are responsible for obtaining reasonable assurance about whether (1) the financial statements are free of material misstatement and, in our opinion, are presented fairly in conformity with generally accepted accounting principles and (2) management's assertion about the effectiveness of internal controls is fairly stated in all material respects based on the criteria established by the GAO *Standards for Internal Controls in the Federal Government*. We are also responsible for testing compliance with selected provisions of laws and regulations.

However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions.

To fulfill these responsibilities, we:

- examined, on a test basis, evidence supporting the amounts and disclosures in the financial statements;
- assessed the accounting principles used and significant estimates made by management;
- evaluated the overall financial statement presentation;
- tested compliance with certain provisions of laws and regulations that have a direct and material effect on the financial statements;
- obtained an understanding of the internal control structure related to safeguarding assets, compliance with laws and regulations, and financial reporting;
- tested relevant internal controls over safeguarding, compliance, and financial reporting and evaluated management's assertion about the effectiveness of internal controls; and
- tested compliance with selected provisions of 40 U.S.C. 174j-1 through j-9, Department of the Treasury regulations on cash, Office of Personnel Management regulations on employee benefits and employer costs, and Internal Revenue Service regulations on federal income and social security tax withholdings.

We limited our internal control testing to those controls necessary to achieve the objectives outlined in our opinion on management's assertion about the effectiveness of internal controls. Because of inherent limitations in any system of internal control, errors or irregularities may occur and not be detected. Also, projections of any evaluation of internal controls over financial reporting to future periods are subject to the risk that the internal controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

We conducted our audits in accordance with generally accepted government auditing standards. We believe that our audits and examination provide a reasonable basis for our opinions.

Agency Comments and Our Evaluation

Senate Restaurant management has agreed with the assessment of the weakness and corrective action is being taken.

KPMG Peat Marwick LLP

February 28, 1997

Balance Sheets

UNITED STATES SENATE RESTAURANTS REVOLVING FUND

Balance Sheets

September 28, 1996 and September 30, 1995

Assets		1996	1995
Cash:			
Funds with U.S. Treasury	$	406,984	711,614
Petty cash and change funds		20,500	20,500
Accounts receivable (note 4)		195,189	123,847
Food, beverage, and merchandise inventory		145,081	148,856
China, glassware, silverware, and tableware		121,411	146,315
Total assets	$	889,165	1,151,132
Liabilities and U.S. Government Equity (Deficit)			
Accounts payable and accrued expenses:			
Due to vendors	$	453,482	396,350
Payroll and related benefits		219,862	207,805
Total accounts payable and accrued expenses		673,344	604,155
Other liabilities:			
Employees' accrued leave		218,193	228,574
Advance from Senate contingent fund (note 6)		475,000	475,000
Deferred income		-	12,631
Total other liabilities		693,193	716,205
Total liabilities		1,366,537	1,320,360
U.S. Government equity:			
Appropriated capital (note 6)		1,747,144	1,747,144
Cumulative results of operations (deficit)		(2,224,516)	(1,916,372)
Total U.S. Government equity (deficit)		(477,372)	(169,228)
Total liabilities and U.S. Government equity	$	889,165	1,151,132

See accompanying notes to financial statements.

Statements of Operations and Changes in U.S. Government Equity (Deficit)

UNITED STATES SENATE RESTAURANTS REVOLVING FUND

Statements of Operations and Changes in U.S. Government Equity (Deficit)

Years ended September 28, 1996 and September 30, 1995

	1996 Amount	1996 Percent of sales	1995 Amount	1995 Percent of sales
Food, beverage, and sundry shop operations (note 7):				
Regular food services	$ 3,739,115	50.6	3,930,171	50.3
Catering	3,066,243	41.5	3,158,985	40.4
Sundry shop sales	578,928	7.9	729,667	9.3
Total sales	7,384,286	100.0	7,818,823	100.0
Cost of food and beverages	2,299,511	31.1	2,430,444	31.1
Cost of sundry shop merchandise	370,716	5.1	484,252	6.2
Total cost of sales	2,670,227	36.2	2,914,696	37.3
Gross income from sales	4,714,059	63.8	4,904,127	62.7
Operating expenses (note 3):				
Salaries and wages				
Straight time	3,014,170	40.8	3,104,979	39.7
Overtime	102,098	1.4	156,817	2.0
Employee benefits (note 5)	1,428,186	19.3	1,496,698	19.1
Supplemental services	480,852	6.5	461,854	5.9
China, glassware, silverware, and tableware	24,904	0.4	61,650	0.8
Kitchen utensils	11,405	0.2	14,849	0.2
Miscellaneous	155,155	2.1	267,715	3.4
Total operating expenses	5,216,770	70.7	5,564,562	71.1
Loss from food services, catering and sundry shop operations (note 7)	(502,711)	(6.9)	(660,435)	(8.4)
Other income:				
Vending machine commissions	187,158	2.6	171,224	2.1
Penalties assessed for delinquent accounts receivable	7,409	0.1	5,432	0.1
Results of operations	(308,144)	(4.2)	(483,779)	(6.2)
U.S. Government equity (deficit) – beginning of year	(169,228)	-	(85,449)	-
Appropriated capital (note 6)	-	-	400,000	-
U.S. Government equity (deficit) – end of year	$ (477,372)	-	(169,228)	-

See accompanying notes to financial statements.

Statements of Cash Flows

UNITED STATES SENATE RESTAURANTS REVOLVING FUND

Statements of Cash Flows

Years ended September 28, 1996 and September 30, 1995

	1996	1995
Cash flow from operating activities:		
Results of operations	$ (308,144)	(483,779)
Adjustments to reconcile results of operations to net cash used in operating activities:		
(Increase)/decrease in assets:		
Accounts receivable	(71,342)	47,173
Food, beverage, and merchandise inventory	3,775	28,238
China, glassware, silverware, and tableware	24,904	16,489
Increase/(decrease) in liabilities:		
Due to vendors	57,132	24,672
Payroll and related benefits	12,057	(16,463)
Employees' accrued leave	(10,381)	(9,754)
Deferred income	(12,631)	(1,791)
Net cash used for operating activities	(304,630)	(395,215)
Cash flows from financing activities:		
Proceeds from loan	-	400,000
Repayment of loan	-	(400,000)
Appropriated capital	-	400,000
Advance from Senate contingent fund	-	475,000
Net cash provided by financing activities	-	875,000
Net increase (decrease) in cash	(304,630)	479,785
Funds with U.S. Treasury, beginning of year	711,614	231,829
Funds with U.S. Treasury, end of year	$ 406,984	711,614

See accompanying notes to financial statements.

Notes to Financial Statements

UNITED STATES SENATE RESTAURANTS REVOLVING FUND

Notes to Financial Statements

September 28, 1996 and September 30, 1995

(1) Organization

The United States Senate Restaurants Revolving Fund (the Fund) operates facilities for Senators, employees of the Senate, and (in certain locations) the general public. The Architect of the Capitol (the Architect), under the direction of the Senate Committee on Rules and Administration (the Committee), is responsible for managing the restaurants. The restaurant management recommends price changes and the Committee approves them.

Economic Dependency

The Fund has relied on loans, advances, and transfers of appropriated capital from the Architect to offset recurring operating losses. In addition, the Fund is dependent upon the use of appropriated funds provided through the Architect for other operating costs as discussed in note 3. The Architect has received its appropriated funds for fiscal year 1997 and has budgeted sufficient funds to continue to support the Fund at current operating levels (see note 6).

(2) Summary of Significant Accounting Policies

Fiscal Year-end

The Fund's fiscal year consists of thirteen four-week accounting periods. Periodically, when determined by management, an adjustment is made so that the Fund's fiscal year-end more closely matches the federal government's year-end.

Funds with U.S. Treasury

Cash receipts from sales and commissions are deposited in the U.S. Treasury and credited to the Fund for use in operating the various restaurant facilities.

Inventory

Inventory consisting of food, beverages, and merchandise is valued at cost using the first-in, first-out method.

China, glassware, silverware, and tableware purchased by the Fund are also valued at cost, using a first-in, first-out method. Charges for breakage and shortages, based on physical count, are charged to operations. Prior to October 1, 1995, replacements and additions were purchased using operating funds of the Fund and recorded in the accompanying financial statements. Beginning October 1, 1995, replacements of and additions to china, glassware, silverware, and tableware are purchased using appropriated funds provided through the Architect. Replacements and new purchases made after October 1, 1995, that are purchased by the Architect are not recorded in the Fund's financial statements.

(Continued)

UNITED STATES SENATE RESTAURANTS REVOLVING FUND

Notes to Financial Statements

(2) Continued

Use of Estimates

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements. Estimates and assumptions may also affect the reported revenues and expenses during the reporting period. Actual results could differ from management's estimates.

(3) Other Costs of Operations

Certain costs of operating the restaurants are not paid by the Fund and, accordingly, are not included in the accompanying financial statements. Instead, they are paid by the Architect from its appropriated funds. Identifiable costs paid directly by the Architect on behalf of the Fund during the fiscal years ended September 28, 1996 and September 30, 1995 are:

		Fiscal years	
		1996	1995
Operating expenses:			
Personnel compensation	$	883,675	929,380
Personnel benefits		209,837	213,416
Other services		134,619	236,927
Supplies and materials		349,573	345,195
Equipment maintenance		18,442	26,006
China, glassware, silverware, and tableware		11,208	-
Subtotal		1,607,354	1,750,924
Capital expenditures – equipment purchases		84,406	127,517
Total	$	1,691,760	1,878,441

Certain other operating costs of the Fund are also paid with appropriated funds of the Architect, but cannot be readily determined. These unidentifiable costs include occupancy, utilities, and garbage disposal provided by the Architect, and printing provided by the Government Printing Office. These services are furnished without charge to the Fund and have not been included in the accompanying financial statements.

(Continued)

UNITED STATES SENATE RESTAURANTS REVOLVING FUND

Notes to Financial Statements

(4) Accounts Receivable

The Committee allows Senators, former Senators, and certain Senate officials to have customer accounts. A comparison of the aged customer accounts receivable at September 28, 1996 and September 30, 1995 follows.

	September 28, 1996		September 30, 1995	
Days outstanding	Amount	Percent	Amount	Percent
0 to 30	$ 157,945	80.9 %	$ 107,788	87.0 %
31 to 60	18,357	9.4	11,164	9.0
61 to 90	5,841	3.0	3,267	2.6
Over 90	13,046	6.7	1,628	1.4
Total	$ 195,189	100 %	123,847	100 %

In accordance with policies established by the Committee, the Fund's accounting office mails monthly delinquent notice letters. These letters are signed by the Architect and are mailed to customers whose accounts are delinquent for over 30 days.

(5) Employee Benefits

Fund employees are covered by the Civil Service Retirement System (CSRS) or the newer Federal Employees Retirement System (FERS), to which the Fund contributes. For employees covered by FERS, the Fund also contributes one percent of pay to the Thrift Savings Plan (TSP) and matches employee contributions to the TSP, up to an additional four percent of pay. While the Fund has no liability for benefit payments to its former employees under the pension programs, the federal government is liable for the benefit payments through the Office of Personnel Management.

(Continued)

UNITED STATES SENATE RESTAURANTS REVOLVING FUND

Notes to Financial Statements

(5) Continued

The Fund also contributes to nonpension-related employee benefits including health insurance (FEHBP), life insurance (FEGLI), social security (FICA), medicare (HIT), leave expense, employee meals, local transportation assistance, and employee physicals. Contributions made by the Fund during fiscal years 1996 and 1995 are listed in the following table.

	Fiscal year 1996	Fiscal year 1995
Pension-related		
CSRS	$ 72,197	76,065
FERS	371,913	385,577
TSP	49,627	46,717
Total pension-related benefits	493,737	508,359
Nonpension-related		
FEHBP	350,244	368,726
FEGLI	7,412	7,752
FICA	166,986	172,986
HIT	55,569	57,843
Leave expense	232,670	259,959
Employee meals	97,580	95,698
Others	23,988	25,375
Total nonpension-related benefits	934,449	988,339
Total benefits	$ 1,428,186	1,496,698

(Continued)

UNITED STATES SENATE RESTAURANTS REVOLVING FUND

Notes to Financial Statements

(6) Financing Activities

In managing the Fund, the Architect has access to two types of supplemental funding: appropriations and loans. Under 40 U.S.C. 174j-4, the Secretary of the Senate, at the request of the Architect and with the approval of the Committee, may transfer funds from the Senate's contingent expenses appropriation account to the Fund as appropriated capital. Also, 40 U.S.C. 174j-9 allows the Architect to borrow from the contingent fund amounts necessary to manage the Fund on the approval of the Committee, which establishes the loan amounts and repayment periods. The loaned funds come from the miscellaneous items appropriation account of the Senate's contingent fund and loan repayments are deposited to the same account.

During October 1988, under the authority of 40 U.S.C. 174j-9, the Architect borrowed $400,000 from the contingent fund on behalf of the Fund, which was to repay the loan by June 30, 1989. In June 1989, pursuant to 40 U.S.C. 174j-4, the Architect requested, and the Chairman of the Committee subsequently approved, a transfer of $400,000 of appropriated funds from the Senate's contingent expenses appropriation account to the Fund. The Fund received the $400,000 transfer in October 1989, thus increasing its total appropriated capital to $497,144, and repaid the October 1988 loan.

In December 1990, the Architect again requested an appropriated capital transfer of $250,000 to the Fund. This transfer took place in January 1991, increasing the Fund's appropriated capital to $747,144. In September 1991, the Architect requested an additional transfer of $250,000. Instead, the Chairman of the Committee granted the Fund a $250,000 loan, which it received in October 1991. The original repayment date was June 30, 1992, but was later extended to September 30, 1992. Also in September 1992, the Chairman of the Committee approved an additional transfer of appropriated capital to the Fund of $600,000. This transfer was received by the Fund in October 1992. The Fund repaid the October 1991 loan of $250,000 on October 6, 1992.

In October 1994, the Fund received a loan of $400,000, due in September 1995, from the contingent expenses appropriation account through the Architect. In September 1995, the Architect requested and received an appropriated funds transfer of $400,000, from the Senate's contingent expenses appropriation account to the Fund, which was used to repay the loan. Since October 1988, the Fund has received other similar loans that have been repaid with funds provided by transfers of appropriated funds through the Architect. The total appropriated funds transferred of $1,747,144 as of September 28, 1996 and September 30, 1995, have been presented as appropriated capital in the accompanying balance sheets.

During fiscal year 1995, the Fund also received a total of $475,000 in advances from the contingent expenses appropriation account, to offset operating losses and to continue to pay operating expenses. These advances are to be repaid in payments of $210,000, due June 1997, and $265,000, due August 1998.

(Continued)

UNITED STATES SENATE RESTAURANTS REVOLVING FUND

Notes to Financial Statements

(7) Sales

The following schedule provides a comparison of sales, commissions, and operating results for the various Fund activities during fiscal years 1996 and 1995. Catering sales and profits have been included in Capitol dining rooms and cafeteria activities.

	Fiscal year 1996		Fiscal year 1995	
	Sales and commissions	Operating profit or (loss)	Sales and commissions	Operating profit or (loss)
Food and beverage operations:				
Special functions	$ 2,880,939	738,314	2,991,766	711,223
Capitol dining room	431,145	(817,165)	480,639	(942,257)
Cafeterias	2,358,922	(435,364)	2,483,459	(480,302)
Coffee shop	251,984	(23,910)	187,682	(17,105)
Snack bar	177,696	(36,448)	221,405	(16,297)
Senate chef	704,672	13,977	724,205	10,074
Total	6,805,358	(560,596)	7,089,156	(734,664)
Sundry shop operations:				
Capitol dining rooms	25,605	8,148	39,320	18,191
Dirksen office building	273,741	42,332	290,398	32,317
Russell office building	16,765	(9,510)	65,200	(19,773)
Hart office building	262,817	16,915	334,749	43,494
Total	578,928	57,885	729,667	74,229
Subtotals	7,384,286	(502,711)	7,818,823	(660,435)
Vending machine commissions	187,158	187,158	171,224	171,224
Penalties assessed on delinquent accounts receivable (note 4)	7,409	7,409	5,432	5,432

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