The School Board of Broward County, Florida Treasurer's Office

7720 West Oakland Park Blvd. Suite 319 Sunrise, FL 33351

Signatures on file

December 12, 2006

TO: Principals

FROM: Nell Johnson, Director of Internal Accounts

VIA: Area Superintendent

SUBJECT: REVISION INTERNAL ACCOUNTS STANDARD PRACTICE

BULLETIN I-308 (HS) "High School Production Shops"

Attached is the revision to Internal Funds Accounting Standard Practice Bulletin I-308 (HS). The revision was necessary due to changes in collection procedures.

The bulletin is being distributed electronically, via the Internet. Instructions for accessing the Web Page are as follows: http://www.broward.k12.fl.us/comptroller/ click on Treasurer; then Published Documents, click on Internal Accounts Standard Practice Bulletins. The Internal Accounts Standard Practice Bulletin Log will be displayed. Select I-308 (HS), High School Production Shop.

Please print the appropriate number of copies for each Bookkeeper/Budgetkeeper.

If you cannot access this site, please call 754-321-0576. Any questions regarding the content of this bulletin should be directed to **Nell Johnson**, **Internal Accounts Director**, 754-321-0589.

HJL/HLR/NJ:vgp

Attachment

cc: Patrick Reilly, Chief Auditor

Robert Crawford, Director of Atlantic Technical Center

John J. Miracola, Director of Career, Technical & Adult Comm Education

Bob Usefof, Curriculum Specialist, Industrial Education

Jose Laverde, Business Analyst, NCAO

Patricia Roberts, Supervisor, Internal Accounts

STANDARD PRACTICE BULLETIN

December 5, 2006

I – 308 (HS) Page 1 of 4

HIGH SCHOOL PRODUCTION SHOPS

TOPICS IN BULLETIN:

- I. General Information
- II. Production Shop Transactions
- III. Collection For Services
- IV. Gratuities
- V. Labor Charges

EXHIBITS REFERENCED:

- 1 Automotive Service Technology Production Shop Work Order
- 2 Marine Service Technology Production Shop Work Order
- 3 Perpetual Work Order Inventory Form
- 4 Work Order Log

I. GENERAL INFORMATION

Some High Schools have one or more career and technical education labs that involve income from fees and services. Activities which produce such revenues are referred to as "Production Shops." The acceptance of production work in a school can be justified only to the extent it is of educational benefit to the student(s).

- A. "Production Shops" must ensure that they adhere to School Board Policy 5200, which states, "Business functions conducted by student groups shall be operated in such a manner as to offer a minimum of competition to commercial firms."
- B. Production revenue shall benefit the students or program that generate the funds or the student body.

C Clientele:

- 1. Students currently enrolled in programs
- 2. School Board employees
- 3. Non-School Board employees with Administrative approval

II. PRODUCTION SHOP TRANSACTIONS

A. All production shop transactions must be approved and/or accepted by the instructor and the appropriate high school administrator. There are two District issued forms used to record these transactions. The Automotive

STANDARD PRACTICE BULLETIN

December 5, 2006

I – 308 (HS) Page 2 of 4

II. PRODUCTION SHOP TRANSACTIONS (continued)

Service Work Order Form (Exhibit 1) and the Marine Service Work Order Form (Exhibit 2).

- B. Work Order Forms are required to be pre-numbered, produced and controlled at each school by the Bookkeeper. The Bookkeeper will utilize the Perpetual Work Order Inventory Form (Exhibit 3) for tracking the work orders issued to the instructors.
- C. The instructor will be responsible for maintaining a Work Order Log (Exhibit 4) of all work orders completed. The log and completed work orders are to be submitted to the Bookkeeper for audit purposes.
- D. All payments for services in "Production Shops" MUST be made in cash, personal check, or other approved form of payment. (Budget Transfers ARE NOT acceptable as payment. Schools or Departments must issue a check requisition for payment of an invoice.)
- E. Inventory monitoring and replenishment is a priority of all "Production Shops".
- F. Labor Charges will apply to ALL work orders. If the instructor or administrator waives labor charges, the Work Order must be documented with the reason for waiving and contain the signatures of the school principal or designee.
- G. The total fee noted on all work orders will be comprised of the labor charge plus the "cost" of all parts, materials and/or supplies plus applicable sales taxes.
- H. Parts and/or supplies for "Production Shops" can be supplied by the customer. If the parts/supplies are provided by the customer, this is to be clearly stated on the Work Order under the Description of Work. Generally, when parts are supplied by the customer there is no sales tax charged. (See Standard Practice Bulletin I-313)
- I. Parts and/or supplies for "Production Shops" purchased by the school. When the school purchases the parts or supplies, the invoice from the vendor must include the Work Order number. The work order must include the invoice number and the vendor name from whom the parts were purchased. Generally, when the school purchases any parts, or

STANDARD PRACTICE BULLETIN

December 5, 2006

I – 308 (HS) Page 3 of 4

II. PRODUCTION SHOP TRANSACTIONS (continued)

provides parts from school stock, the entire charge of the repair is taxable. (See Standard Practice Bulletin I –313)

- a. Parts MUST be charged at "COST" to customer
- b. Parts or supplies must be clearly identified on the Work Order so that the cost of said parts/supplies can be verified.
- J. All expenditure made from the "Production Shop" are governed by the limitation set forth in School Board Policy 3320.
- K. Although there may exist district funds for the "Production Shop" to purchase equipment for repairs, maintenance, supplies, forms and postage, Section 3.5 of Chapter Seven of the Red Book allows revenue derived from "Production Shops" to be used for these types of purchases.

III. COLLECTION FOR SERVICES

- 1. The customer will submit the completed work order to the Instructor.
- 2. The Instructor will check the mathematical accuracy of the work order, and ensure that the sales tax has been charged or document why sales tax was not charged.
- 3. The Instructor will collect the payment for services.
- 4. The Instructor will issue a BC-4OP receipt to the customer.
- 5. The Instructor will issue the customer their copy of the work order form.
- 6. The customer receives the service indicated on the work order.

NO SERVICE SHOULD BE PERFORMED BEFORE PAYMENT HAS BEEN RECEIVED.

7. The Instructor will submit the BC-40P and collections to the Bookkeeper.

III. COLLECTIONS FOR SERVICES (continued)

STANDARD PRACTICE BULLETIN

December 5, 2006

I – 308 (HS) Page 4 of 4

- 8. The Bookkeeper will verify mathematical accuracy, and sales tax charges on the work order.
- 9. The Bookkeeper will issue an official receipt to the instructor.
 - 10. The Bookkeeper will sign, date and cross-reference the official receipt number on the work order and BC-4OP book.

IV. GRATUITIES

Instructors, students or other School Board employees **SHALL NOT** solicit or accept any gratuity or remuneration of any kind or amount for production shop work, as described herein.

V. Labor Charges

Labor Charge will be a minimum of 20% of the current industry rate.

BROWARD HIGH SCHOOLS

SCHOOLS AUTOMOTIVE SERVICE TECHNOLOGY PRODUCTION SHOP WORK ORDER

(WORK PERFORMED BY STUDENTS)

Description of Work	Labor	Labor
Concern:	(11me)	(Charge)
Cause:		
Correction:		
Concern:		
Called.		
CRADE.		
Orrection:		
COTTECTIOIL		
Tubricato		
Thomas O'! /Tri.		
Change On/ Filter		
I une Engine		
Check Emission Controls		
Align Wheels		
Rotate Tires		
Wheel Balance		

Waive Labor Charges/Reason	Please note, labor charge will be 20% of the going shop rate.
	of the going shop rate.

Date of Order:		Repair Order #:)rder#:	
Customer Name:				
Address:				
Work phone:	Home phone:			
Program:				
Vehicle Year:	Make:	Model:		
Odometer Reading:	Tag #: V	VIN#:		
	Parts and Supplies		77	
			Units	Pri
Please read carefully, check one c understand that under State Law, if my final bill will exceed \$50,00.	Please read carefully, check one of the statements below, and sign: I understand that under State Law, I am entitled to a written estimate, If my final bill will exceed \$50,00.	SUMIN	SUMMARY OF CHARGE	HARGE
l request a written estimate. I do not request a written es	.l request a written estimate. I do not request a written estimate as long as the repair not exceed \$	TOTAL PARTS		
The shop may not exceed this amount with approval. I do not request a written estimate	The shop may not exceed this amount without my written or oral approval. I do not request a written estimate.	Outside Work	•	
Signed:	Estimated charges:	Other		
formed on the described mo-	formed on the described motor vehicle pursuant to the corns of the New Car Warranty applicable thereto and authorize the	Shop Fee		
necessary materials therefore. test, inspection and delivery pu	necessary materials therefore. Such vehicle may be operated for test, inspection and delivery purposes. It is understood and across	Tax		
that The School Board of Br responsible for any loss or da to fire, theft, or any other cau	that The School Board of Broward County, FL (SBSC) shall not be responsible for any loss or damage to cars or articles left in cars due to fire, theft, or any other cause beyond SBBC's control. Any controllar	Less Deposit		
breach thereof, shall be litiga and for Broward County, FL, instructor and agree to his p	breach thereof, shall be litigated in the courts having jurisdiction in and for Broward County, FL. I have discussed this project with the instructor and agree to his proposed work schedule.	*		
and agree that this work will lone solely at my own risk responsibility or blame wansatisfactory workmanship	and agree that this work will be performed by students and will be lone solely at my own risk, and hereby absolve SBBC from any responsibility or blame whatsoever for any loss, delay or unsatisfactory workmanship resulting from this repair order.			
bignature:		Total		

Instructor (Sign): Administration (Sign):

Date Job Started:

Completed:
Date

Receipt No:

Repair Order Written By (Print):_

-		DATE ENGINE MODEL	DEL ENGINE #1 SN		ENGINE #2 SN
	BROWARD HIGH SCHOOLS	MATING			
TOTAL	MARINE SERVICE TECHNOLOGY	MAILING ADDRESS	CUSTOMER NAME	AME	PHONE
	PRODUCTION SHOP WORK ORDER				
		Te	VESSEL NAME	FL #	HOURS
SERVICE PROCEDURE	HDS LABOR COST	윉	in.		
	TABOA COST	SERVICE PROCEDURE HRS LABOR COST	T	RECOMMENDED PROCEDURE (NO	(NOT PERFORMED)
2	13				
ω	1 7				
4	15				
Sī	16				
0	17				
7	18				
	19				
	20				
10					
Service Warranty applicable there	I hereby request that the repair work hereafter set forth be performed on the described marine vehicle/motor pursuant to the Service Warranty applicable thereto and authorize the use of necessary materials therefore. Such marine vehicle/motor may	marine vehicle/motor pursuant to the terms	terms of the Marine	Please read carefully , check one of the statements	the statements
test, inspection and delivery purporesponsible for any loss or damag controversy or claim arising out of Broward County, Florida. I have controversy will be performed by other this work will be performed by the control of the	test, inspection and delivery purposes. It is understood and agreed that The School Board of Broward County, Florida (SBC) shall not be responsible for any loss or damage to marine or articles left in marine vehicles due to fire, theft, or any other cause beyond SBBC's control. Any controversy or claim arising out of, or relating to this contract or the breach thereof, shall be litigated in the courts having jurisdiction in and for Broward County, Florida. I have discussed this project with the instructor and agree to his proposed work schedule. I understand and agree that this work will be performed by the description of the courts having jurisdiction in and agree that	bard of Broward County, Florida (SBBC) shaire, theft, or any other cause beyond SBBC all be litigated in the courts having jurisdiction his proposed work schedule. I understand	for see that	below, and sign: I understand that under State Law, I am entitled to a written estimate, if my final bill will exceed \$50.00 I request a written estimate. I do not request a written estimate as long as	under State Law , I le, estimate as long as
this work will be performed by study whatsoever for any loss, delay or installed in accordance with this rewarranties, either express or implinor authorizes any other person to	whatsoever for any loss, delay or unsatisfactory workmanship resulting from this repair order. The only warranties applying to the part(s) installed in accordance with this repair order are those that may be offered by the manufacturer. SBBC hereby expressly disclaims all warranties, either express or implied, including any warranty of merchantability or fitness for a particular purpose, and SBBC neither assumes nor authorizes any other person to assume for it any liability in connection with services provided under the terms of this repair order. Nationally	eby absolve SBBC from any responsibility o order. The only warranties applying to the ufacturer. SBBC hereby expressly disclaims for a particular purpose, and SBBC neithes provided under the terms of this repair or a provided under the terms of this repair or a specific or a particular purpose.		the repair costs do not exceed \$ The shop may not exceed this amount without my written or oral approval. I do not request a written estimate.	ount without my
Signed:	Signed:Date:	Date:	Estimate Signed:	Estimated charges:	
					nation evaluation
Repair Order Written by (Print):				TOTAL LABOR	
Date Job Started	Completed			SHOP FEE	\$60.00

BALANCE DUE >

SUBTOTAL

Administrator's Signature

Instructor's Signature_

Date Job Started:

Completed

Date: _Date:

3 10 12 0 00 400 WN 7 QTY PART# DESCRIPTION OPERATOR/OWNER'S OPERATION OBSERVATIONS AND NOTES ALL PARTS SUPPLIED BY CUSTOMER UNLESS OTHERWISE STATED UPTION PRICE QTY PART # PARTS NEEDED TO COMPLETE JOB MECHANIC'S JOURNAL 20 21 22 23 24 26 26 19 3 17 16 15 DESCRIPTION PRICE

Perpetual Work Order Inventory Form Bookkeeper

School:			S	School Year:_	
Date Work Order's	Production	Y		Work On	rder Series
Issued	Shop	Issued to Whom	By Whon	ı From	То
					353
			2		
260000000000000000000000000000000000000	*				
				nthorn ordinates and experience of the foreign and an experience of the following and the second of the following and the second of the following and the second of the se	0.,
	₽ .				
	AA				
		4			The state of the s

WORK ORDER LOG Teachers

All Work Orders Must be Accounted for on the Work Order Log

- 1. Enter Work Order Number. Numbers must be consecutive. (ie., 1, 2, 98-1, 98-2 etc.)
- 2. Enter the name for whom the work is being done.
- 3. Enter the total amount of the work order including tax, if applicable.
- 4. Enter the total amount for all the work orders listed.

Work Order		
Number	Name	Amount
1		
	9	
		×
		*
	-	
	Total	\$

Work Order		,
Number	Name	Amoun
,		
		00.0000 0000000000000000000000000000000
	Total	\$

EXHIBIT 1







RROWARD TECHNICAL

R

ORDER

PRODUCTION SHOP WOI	TECHNOLOGY	AUTOMOTIVE SERVICI	CENTERS	DNOWAND I LCITIVE

ATORY PERFORMED BY STUDENTS)		
Description of Work	Labor (Time)	Labor (Charge)
Concern:		
Cause:		
Correction:		
Concern:		
Cause:		
Correction:		
Lubricate		
Change Oil/Filter		
Tune Engine		
Check Emission Controls		
Pack Wheel Bearings		
Align Wheels		
Rotate Tires		
Wheel Balance		
Please note, labor charge will be 20% of the going shop rate.	e.	
Waive Labor Charges/Reason		
		Contraction of the last of the

Customer Name: Date of Order: Work phone: Address: Please read carefully, check one of the statements below, and sign: I understand that under State Law, I am entitled to a written estimate, Odometer Reading: BCPS Employee **BTC Student** if my final bill will exceed \$50.00. Vehicle Year: Signed: costs do not exceed \$ "I hereby request that the repair work hereafter set forth be performed on the described motor vehicle pursuant to the terms of the approva The shop may not exceed this amount without my written or oral New Vehicle Warranty applicable thereto and authorize the use of I have discussed this project with the instructor and agree to his proposed work schedule. I agree that this work will be done solely at my own risk, and hereby absolve The School Board of Broward County, Florida from any responsibility or blame whatsoever for necessary materials therefor. Such vehicle may be operated for test, contract or the breach thereof, shall be settled in southeast Florida in control." Any controversy or claim arising out of, or relating to this articles left in cars due to fire, theft, or any other cause beyond your you shall not be responsible for any loss or damage to cars or inspection and delivery purposes. It is understood and agreed that court having jurisdiction thereof upon the award rendered by the arbitrator(s) may be entered in any accordance with rules of The Better Business Bureau, and judgement any loss, delay or unsatisfactory workmanship resulting from this Instructor (Sign): Repair Order Written By (Print): Administrator(Sign): I do not request a written estimate. I do not request a written estimate as long as the repair request a written estimate. Work Site: Program: Parts and Supplies Tag#: Make: Estimated charges: Date Job Started: Home phone: Model: YIN#: Repair Order #: TOTAL PARTS Other Outside Work Shop Deposit Fee Total Tax Less Receipt No: SUMMARY OF CHARGES Completed: Units Date Price

Original: Customer

AUTOMOTIVE SERVICE TECHNOLOGY Learning Activity Sheet

Course Title:	Student:	
Term:	Instructor:	
ASE Area:		
ASE Objective:		
Task #1		
#2	#5	
#3		
		Start:
Equipment needed for Job:		Ending:
		Total:
		Additional Time
Diagnosis Procedures:		
Verify the complaint Perform preliminary checks Check bulletins and troubleshooting hints Perform service manual diagnostic checks Perform service manual diagnostic procedures Other:		
Remedy:		
Evaluation of Repair: (Instructor use only)		

EXHIBIT 2

Complaint/Damage:

Description of Work

Labor (Time)

(Charge) Labor

BCPS Employee
Vehicle Year:

Program:__ Work Site:_ Make:

Work phone:

Home phone:

Odometer Reading:

Tag#:

VIN#:

Model:

Repair/Replace



BROWARD TECHNI

CENTERS IVE COLLISION I IN SHOP WORK ORDER ISHING TECHNO

(WORK PERI	
WORK PERFORMED BY STUDENTS	and Commercial
STUDENTS)	
	AUTOMOTI AND REFIN PRODUCTIO

OLOGY	B II B A IIB	CAL
Address:	Customer Name:	Date of Order:
		Repair Order

Date		gn):
Completed:		Instructor (Sign):Date Job Started:
		Repair Order Written By (Print):
0.	Receipt No:	I have discussed this project with the instructor and agree to his proposed work schedule. I agree that this work will be done solely at my own risk, and hereby absolve The School Board of Broward County. Florida from any responsibility or blame whatsoever for any loss, delay or unsatisfactory workmanship resulting from this project. Signature:
	Total	accordance with rules of The Better Business Bureau, and judgement upon the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof.
	Less Deposit	articles left in cars due to fire, theft, or any other cause beyond your control." Any controversy or claim arising out of, or relating to this contract or the breach thereof, shall be settled in southeast Florida in
	Tax	inspection and delivery purposes. It is understood and agreed that you shall not be responsible for any loss or damage to cars or
	Shop Fee	"I hereby request that the repair work hereafter set forth be performed on the described motor vehicle pursuant to the terms of the New Vehicle Warranty applicable thereto and authorize the use of necessary materials therefor. Such vehicle may be operated for test,
	3	Date: Estimated charges:
	Other	Signed:
•	Outside Work	The shop may not exceed this amount without my written or oral approval. I do not request a written estimate.
	TOTAL PARTS	I request a written estimate. I do not request a written estimate as long as the repair costs do not exceed \$
SUMMARY OF CHARGES	MMUS	Please read carefully, check one of the statements below, and sign: I understand that under State Law, I am entitled to a written estimate, if my final bill will exceed \$50.00.
Units		Parts and Supplies

Waive Labor Charges/Reason:

Sublet Work:

AUTOMOTIVE COLLISION REPAIR AND REFINISHING Learning Activity Sheet

Course Title:	Student	
Term:		
S.P.S.:	motructor:	
ASE Objective:		
Task #1	#4	
#2		
#3	#6	
Equipment/Supplies needed for Job:		Start:
Ending:		Total:
		Additional Time
Diagnosis Procedures: Prepare damage report Perform structural damage analysis Determine repair procedures Prepare parts list Determine and plan methods and order of repair	() () () ()	
aluation of Repair: (Instructor use only)		



(1			
	PRODUCTION SHOP WORK ORDER	MARINE SERVICE TECHNOLOGY	CENTERS	DROWARD LECTINICAL	BDOWADD TECHNICAL
			MAILING ADDRESS		DATE
			DDRESS		ENGINE MODEL ENGIN
	COUN		CUST		DEL
	COUNTY #		CUSTOMER NAME		ENGINE
	FL#		ME		NE #1 SN
	#				EN(
	WO#		PHONE		ENGINE #2 SN

	BROWARD TECHNICAL	VIIC VI	DATE ENGINE M	MODEL	ENG	ENGINE #1 SN	ENG	ENGINE #2 SN
	CENTERS		MAILING ADDRESS	CUST	OMER	CUSTOMER NAME	P	PHONE
Sound County do	MARINE SERVICE TECHNOLOGY	NOLOGY						
	PRODUCTION SHOP WORK ORDER	RK ORDER		COUNTY#	# XJ	#LT#	#	WO#
							-	
	PRODUCTION S	HOP WORK	PRODUCTION SHOP WORK ORDER ALL PARTS SUPPLIED BY CUSTOMER	ED BY CUST	OMER			
SERVICE PROCEDURE	RE HRS LABOR	SE	SERVICE PROCEDURE HRS	LABOR	aty	Part #	Description	on Price
		12						
2		13						
ω		14						
4		15						
O		16						
0		17						
7		18						
		19						
,		20						
10		21						
hereby request that the repai	hereby request that the repair work hereafter set forth be performed on the described marine vehicle/motor	ormed on the de	hereby request that the repair work hereafter set forth be performed on the described marine vehicle/motor vehicle	nicle				•
naterials therefore. Such veh	icle may be operated for test, ins	pection and del	materials therefore. Such vehicle may be operated for test, inspection and delivery purposes. It is understood and	and	4			
g cars or articles left in cars d	ue to fire, theft, or any other caus	beyond SBB(agreed that the School Board of Broward Codinty, Fibrida (SBBC) shall not be responsible for any loss of damage to cars or articles left in cars due to fire, theft, or any other cause beyond SBBC's control. Any controversy or claim	aim				
arising out of, or relating to this	s contract or the breach thereof,	shall be litigated	arising out of, or relating to this contract or the breach thereof, shall be litigated in the courts having jurisdiction in	5				
and for Broward County, Florid	da. I have discussed this project	with the instruct	and for Broward County, Florida. I have discussed this project with the instructor and agree to his proposed work	₹ 7				
isk, and hereby absolve SBB	c from any responsibility or blam	e whatsoever fo	isk, and hereby absolve SBBC from any responsibility or blame whatsoever for any loss, delay or unsatisfactory	<	7			
workmanship resulting from the workmanship repair order are those	is repair order. The only warrant that may be offered by the mani	ies applying to ifacturer. SBB	workmanship resulting from this repair order. The only warranties applying to the part(s) installed in accordance with this repair order are those that may be offered by the manufacturer. SBBC hereby expressly disclaims all					
warranties, either express or in and SBBC neither assumes no and state of the terms	warranties, either express or implied, including any warranty of merchantability or fitness for a particular purpo and SBBC neither assumes nor authorizes any other person to assume for it any liability in connection with se	merchantability assume for it a	warranties, either express or implied, including any warranty of merchantability or fitness for a particular purpose, and SBBC neither assumes nor authorizes any other person to assume for it any liability in connection with services are dead under the terms of this reaction. Nothing begin shall be deemed a waiver by SBBC of sourcing.	e, /ices				
mmunity or of any rights confi	immunity or of any rights conferred by Section 768.28.Fla.Stat.		Please read carefully, check one of the s	ne statements below,				
Kepair Order Written	in By		to a written estimate,		-			
(Print):			if my final bill will exceed \$50.00 I request a written estimate.		T	TOTAL	LABOR	
Date Job Started:	Completed:	eted:	I do not request a written estimate as long as the repair costs do not exceed \$	stimate as long as t		SHOP FEE		
Instructor (Sign):			The shop may not exceed this amount written or oral approval.	ınt without my		(() () ()	i	
			I do not request a written estimate.	n estimate.				
(Sign):		5	Signed:			BALANCE DUE		
		EXCENSIVE PROPERTY OF THE PROP	COLOR POSSESSION STORES SEGRECAL ACTIVATION DE SECURIMENTA VINE HELIONARIA MAINTENANCE EN CONTRACTOR DE CONTRACTOR		The State and St			

(Sign): Date

WORK ORDER LOG Teachers

All Work Orders Must be Accounted for on the Work Order Log

- 1. Enter Work Order Number. Numbers must be consecutive. (ie., 1, 2, 98-1, 98-2 etc.)
- 2. Enter the name for whom the work is being done.
- 3. Enter the total amount of the work order including tax, if applicable.
- 4. Enter the total amount for all the work orders listed.

Name	Amount
ν	
To	tal \$
	Name

Work Order Number	Name	Amount
		1 IIII GUIL
	Total	\$