



# Taxation, Revenue and Utilization of Expenditures (TRUE) Commission

**Niki Brunson - Chair**  
**Ben Wasson - Vice Chair**  
**Gloria Stephens - Secretary**

## AGENDA

**May 3, 2018**

**4:00 P.M.**

City Council  
President appointees

Dr. Keshan Chambliss  
Wendell Chindra  
Daniel Henry  
Jon McGowan  
Greg Rachal  
Ben Wasson

Mavoral appointees

Clayton Levins

CPAC appointees

Niki Brunson  
John Pittman  
John Roberts  
Gloria Stephens

TRUE Commission  
Suite 425, City Hall  
117 W. Duval Street  
Jacksonville FL 32202

904-630-1405

- 1) Call to order/quorum determination/excused absences
- 2) Approval of minutes – April 5, 2018
- 3) Public Comment
- 4) Auditor's Report
- 5) Committee Reports
  - Audit Committee
  - Internal Operations Committee
  - Legislative Tracking Committee
- 6) Chair's Comments
- 7) Old business
  - OED return on investment calculations – Commissioner Roberts
  - Nuisance abatement liens
  - Contract management
- 8) New Business
  - TRUE Commission annual report – due in June
  - Appointment of Nominating Committee for 2018-19 officers
- 9) Commissioner Comments
- 10) Next meeting: June 7, 2018
- 11) Adjourn

Commissioners who are unable to attend the meeting are requested to e-mail or call the commission staff prior to the meeting to request an excused absence.

Committee Meetings

Audit Committee – June 7, 2018

Legislative Tracking Committee – TBD

Internal Operations Committee - TBD

**TRUE COMMISSION**  
**Policies and Procedures Manual**

**Adopted July 20, 2004**

**Revised May 15, 2017**

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## **Introduction**

The Taxation, Revenue and Utilization of Expenditures ("TRUE") Commission (the "Commission") is established pursuant to Chapter 57, Ordinance Code, and charged to: Act as an advisory body to the City of Jacksonville (the "City") concerning fiscal policy. Improve the City's long-range financial soundness, planning budgeting, and management and to keep the public better informed about important issues related to City financing and budgeting.

May choose to review any aspect of fiscal policy, including:

- The City's long-range financial soundness, planning budgeting, and management;
- The City's budgetary process, including taxation, revenue generation, expenditures, use of permit fees and user fees, bonding capacity, franchise fees, state and federal mandates, privatization, 'zero based' financing and other similar topics;
- The appropriateness of each revenue source the City receives to make up its annual general revenue budget;
- Potential new revenue sources, such as impact fees, and the use of any such funds;
- The pre- and post-retirement benefit structure for City employees and the potential impact on the financial status of the City;
- Recommendations that will help make the City the most fairly-taxed and financially-sound city in the nation;
- Recommendations to keep the public better informed about important issues of City financing and budgeting which affect their lives;
- Other areas as the Commission may determine are appropriate and within their scope.

These policies and procedures are instituted as guidelines to assist the Commission in accomplishing its mission. These policies and procedures are subordinate to the Commission's charter and by-laws.

## **Standing Committees**

In order to achieve the duties outlined by Chapter 57, Ordinance Code, the Commission operates with the following standing committees who operate under the guidance to the Commission as a whole.

Audit Committee

Legislative Tracking Committee

Internal Operations Committee

Rules of the Committees:

- 1) Appoint a Chairperson and a Vice Chairperson
- 2) Establish a standard recurring monthly meeting
- 3) Report the status to the Chair of the Commission at the Commission monthly meeting
- 4) Annually review the committee's area(s) of focus and duties

# Audit Committee

## I. Audit Committee Areas of Focus

Under Chapter 57.105, Ordinance Code the Commission acts as an advisory body to the City concerning fiscal policy. In order to maintain an effective advisory role, the Commission is charged with reviewing the City Council Auditor Reports (the "Reports"). The Audit Committee is charged with the responsibility of reviewing and summarizing for the Commission.

## II. Audit Committee Duties

### a. Review of Reports

- i. Reports are distributed to the Commission in advance of the monthly Audit Committee meeting via email from the Chief of the Council Research Division.
- ii. The Audit Committee Chairperson will delegate review responsibility of each Report distributed to audit committee members. Any Commissioner may review additional Reports not assigned to them.
- iii. At the Audit Committee meeting the assigned Commissioner will summarize and present the Reports and recommend the Audit Committee propose one of the following actions to the Commission:
  1. Accept audit with no comment.
  2. Accept audit with comment. If a comment is suggested, the language should be drafted and agreed-upon by the Audit Committee for proposal to the Commission.
  3. Accept audit with further investigation.
    - a. Wait for City Council Auditor report follow up
    - b. Identify specific areas of investigation.
    - c. Assign other courses of action as may be determined by the Audit Committee or the Commission as a whole.
- iv. After the summary and proposal is complete, with a simple, majority vote the Audit Committee may propose the Commissioner's recommendation to the Commission.
- v. At the Commission meeting, the recommended action on each Report is accepted by a simple majority vote of the Commissioners present, provided there is a quorum.

### b. Manage the process of a Further Investigation

- i. If a Report is accepted with further investigation not done by the City Council Auditor, the Commission Chairperson shall appoint the Commissioner who will chair the post-audit review, and as necessary a supporting committee.
- ii. Further investigation review methods are at the discretion of the committee. Parties to the review may include, but are not limited to, the following:
  1. Committee members only.
  2. Audit department heads and/or key personnel.
  3. Council Auditor's Office personnel.
  4. Any other persons deemed necessary by the committee.
- iii. Upon the commencement of further investigation the responsible review committee chair will communicate to the Commission at each scheduled meeting of the Commission:
  1. The method and anticipated timing of the post-audit review to be completed
  2. Progress-to-date, including notification to the Commission if the audited department heads and/or key personnel will be called upon to attend a Commission meeting.
- iv. Upon completion of the investigation, all findings and recommendations will be documented and reported back to the full Commission. The documentation and Commission recommendation will be circulated to the Mayor's Office, the City Council, The Inspector General, Office of the General Counsel, and the City Council Auditor as appropriate.
- v. Disposition of committee's further investigation review will be by the full Commission on simply majority vote of the Commissioners present, provided there is a quorum.

# Legislative Tracking Committee

## I. Legislative Tracking Committee Areas of Focus

- a. The Commission is granted under Chapter 57.105, Ordinance Code, power to provide important information and raise public awareness of public finance issues by encouraging in-depth media coverage of these issues and by meeting with community, neighborhood, and civic organizations, including but not limited to, all neighborhood Community Planning and Advisory Committees (“CPACs”). The Commission has chosen to do this through the Legislative Tracking Committee.
- b. The Legislative Tracking Committee’s focus will be to improve transparency, trustworthiness, and accountability of the City as noted:
  - i. To improve transparency of fiscal negotiations and outcomes for the public and the Council by:
    1. observing negotiations and discussions, through attendance, that concern areas under the Commission’s purpose as defined by Chapter 57, Ordinance Code, at the point a public investment will be involved
    2. focusing on incentive spending (development partnerships) at the point that any public entity has a deal up for legislation or a public meeting
  - ii. To improve trustworthiness between the City and the public:
    1. Providing evidence to support the Commission’s recommendations to the Mayor’s Office and/or City Council to assist with their ability to make an informed decision that includes the public opinion
    2. identifying the key contributors, stakeholders and partners and fostering relationship development as the community voice related to fiscal policies
  - iii. To improve accountability of the City’s process and procedures for selecting investment partners and contracts by monitoring:
    1. the appropriate City department’s contract oversight, policies, and procedures and providing recommendations.
    2. the ongoing renewal process of investment partners and contracts and providing recommendations.
    - 3.



## **II. Legislative Tracking Committee Procedures/Duties**

- a. City Council meets twice a month (2<sup>nd</sup> and 4<sup>th</sup> Tuesday of the month). Deadline for introduction of bills is Wednesday at 3:00pm before the Council meeting at which the bill is introduced. The City Council Research Division emails the Commission the bill summaries by the Thursday afternoon following the City Council meeting.
- b. The Legislative Tracking Committee Members will review the bill summaries sent out by the City Council Research Division to identify bills of interest to the Commission.
  - i. Legislative Tracking Committee members will notify the Commission Staff which bills are of interest to the committee member by the Monday following the 2<sup>nd</sup> and 4<sup>th</sup> Thursdays.
  - ii. The Commission Staff will prepare an agenda for the committee identifying which bill summaries will be discussed at the next committee meeting.
- c. The Legislative Tracking Committee will plan to meet on the 1<sup>st</sup> and 3<sup>rd</sup> Thursday of the month.
- d. The Legislative Tracking Committee will discuss the bills on the agenda and propose one of the following actions to the Commission as a whole, with a simple majority vote:
  - i. Take no action
  - ii. Further investigation required
  - iii. Recommend the Commission support or not support the bill.
- e. The Legislative Tracking Committee Chairperson will summarize and present the recommended action on all bills discussed by the committee to the Commission at the next meeting of the whole. The Commission will act upon the recommended action on each bill by way of discussion and a vote of simple majority of the Commissioners present, provided there is a quorum.

# **Internal Operations Committee**

## **II. Internal Operations Committee Area of Focus**

The Internal Operations Committee will ensure that the Commission continues to operate effectively and efficiently in support of the duties assigned per Chapter 57, Ordinance Code.

## **III. Internal Operations Committee Duties**

- a. The Internal Operations Committee will be responsible for maintaining this Policies and Procedures Manual. The manual will be reviewed at least annually.
  - i. Amendments to these policies and procedures may be brought by any Commissioner.
  - ii. Amendments must be submitted in writing before the Commission.
  - iii. Amendments become effective upon simple majority vote of the Commissions present, provided there is a quorum.
- b. The Internal Operations Committee will be responsible for onboarding new members of the Commission.
  - i. Onboarding meetings shall be held in the month following the new appointee's first meeting.
  - ii. Onboarding will include a meeting with the Chairperson of the Commission and the City Council Research Staff to explain the duties of the Commission.
  - iii. The new commissioners will be requested to attend all of the standing committee meetings in the month following the orientation, to aid in the decision to join one of the standing committees.
- c. At the pleasure of the Commission Chairperson the Internal Operations Committee may assist in preparing the quarterly and annual Commission reports.
- d. Any other duties that may be deemed necessary by the Commission.

## **Review of Special Projects**

Special interest reviews, which may come from various sources, including the Commission itself, should follow the processes identified ~~above~~ below for further investigation of Reports and under the direction of the Commission Chairperson.

The Commission will select one major project each year. A full report will be produced and submitted to the Mayor's Office, the City Council, The Inspector General, Office of the General Counsel, and the City Council Auditor as appropriate.

If a Commissioner has a special interest in a topic and wishes to lead a special product the following actions will be taken prior to commencing any communication, or work on the special project:

1. A project proposal or charter will be drawn up with the project goals, a description of the problem it's investigating, as well as a timeline and proposed project team.
2. The proposal will be reviewed by the Chairperson and the Commission and voted on during a regular Commission meeting.
3. Once Approved, the project will stay as an agenda item until the end date agreed on by the Commission, and a monthly status update will be provided by the project lead, or someone in their stead.
4. A quarterly progress report, or report draft will be provided to the Commission Chairperson for use in their own reporting.
5. At project conclusion a final report will be drawn up, and included in the Chairperson's yearly reporting to the City Council, Mayor, CPACs, and public.

The intent of these tasks is to increase the effectiveness of TRUE Commission special projects, and provide a framework for conducting concise, successful projects in the future, while providing ongoing documentation on these projects for use in public reporting, and the Commission's mandate of public education.

## **Chairperson's Quarterly/Annual Report**

- I. The Commission Chairperson shall provide, with the assistance of his/her designee(s), a quarterly report to the City Council Finance Committee and any other entity deemed necessary by the Commission.
  - a. Reports to include:
    - i. Summary of Reports reviewed and the actions taken
    - ii. Summary of bills tracked and the actions taken
    - iii. Current status of any special project.
  - b. Reports are submitted to the Commission for review and discussion prior to submission to the City Council Finance Committee.

- II. Quarterly reports will be consolidated to form an annual report to be disseminated in like manner.

## **Communication**

As the TRUE Commission has part of its charter the goal of public education, we feel it is important that the TRUE Commission be able to communicate about important issues and its activities in a coordinated and concise manner. Pursuant to this goal the following guidelines have been created to guide Commissioner decision making in any communication activity they might undertake, whether it is with the general public, the media, or other City of Jacksonville stakeholders.

### **I. Media Relations**

The Commission Chairperson will be the primary spokesperson for the Commission as a whole, but this privilege can be extended to any Commissioner by a vote of the Commission as a whole when required, or on an ongoing basis as deemed appropriate by the commission.

- a. Any Commissioner may request that information be made available to various or desired media outlets.
- b. Any Commissioner may make statements as a private citizen, but only if not identified as a member of the TRUE Commission
- c. As a courtesy, any position statement on specified subject matter will be given to the Public Information Officers of both the Mayor and the City Council prior to being released to the media.
- d. A Talking Points Memo will be prepared monthly by a designated Commissioner for contentious special public issues, the designated Commissioner shall either be the Project Lead for the issue, or another designated person as agreed on by the Commission. Review of these talking points will be a standing agenda item for the Commission as a whole while the issue is still active. Talking points are facts, not positions.
- e. A position statement on specified subject matter may be released to the media after a simple majority vote in the affirmative when a quorum is present.
- f. The Commission shall have discretion to issue preliminary reports based on the talking points memos, or language drafted by the Chairperson or Commission as a whole, and these preliminary reports should not be indicative of a final position on an issue, though they should be limited to objective statement of facts rather than taking a position.
- g. Should media interviews be requested, Commissioners shall defer to the spokesperson.
- h. The spokesperson shall state the position of the Commission, or the talking points memo, but in interactions with the public, Commissioners

shall limit comments to subject matter defined in the Talking Points Memo.

- i. Pursuant to Florida Sunshine laws, individual Commissioners have the agency to relay facts and information regarding the business of the Commission or special projects, but shall refrain from opining directly on any issues relating to ongoing or unsettled issues or projects of the Commission. Commissioners shall refer to the talking points memo for acceptable topics of discussion.
- j. Once a vote of the Commission has been taken or established an official stance of the Commission, Commissioners should limited comments and discussion to facts of the issue, and the Commission's official stance on the matter.

## **II. Online Communication**

Online communication of The Commission should be limited to the official social media channels of the Commission. A standing Communications Committee should be convened by the Chairperson to manage all online communications.

- a. The TRUE Commission as a whole must vote on official social media channels to establish and maintain them.
- b. The content of online communication should be limited to objective and informative facts about the city, city government, or city operations; Official Statements of the Commission; and content outlined in the Talking Points Memo for contentious special issues.
- c. Scheduling of online communication should be conducted by the communications committee on a monthly basis and executed by a designated person, software, or the Commission Spokesperson.
- d. Online interactions with the public should be limited to answering direct questions by the Commission Spokesperson, or a designated person; the content of these interaction should be informational in nature, and avoid opining on issues other than content in the Talking Points Memo, and Official Statements.
- e. Online Interactions with the media, other online personas, or other online channels shall be conducted solely by the Commission Spokesperson
- f. Absolutely no private communications shall be conducted with the official channels of the commission, pursuant to Florida Sunshine laws.

## **III. Communication to the Mayor's Office, the City Council, The Inspector General, Office of the General Counsel, and the City Council Auditor**

- a. Recommendations and actions for the above offices will be prepared by the Commission Staff based on minutes from the Commission meeting.
- b. The communication will be presented in letter form, signed by the Chairperson.

- c. Commissioners appointed by the City Council Members will communicate with their appointing Council Member on a regular basis, no less than quarterly.
- d. Commissioners appointed by the Mayor's Office will communicate with the office on a regular basis, no less than quarterly.

**IV. CPAC Communication**

- a. Commissioners appointed by a CPAC will communicate with their CPAC on monthly basis.
- b. CPAC appointed Commissioners will distribute all minutes, quarterly and annual reports, and any other reports produced by the Commission to the appropriate CPAC person.

# Calendar

- I. October**
  - a. Monthly or semi-monthly meeting of all standing committees
  - b. Special Project assignments reviewed and one annual focus chosen. Commission members are assigned for the project committee.
  - c. Annual Chairperson's Report is sent to the City Council Finance Committee.
  
- II. November**
  - a. Monthly or semi-monthly meeting of all standing committees
  - b. Special Project committees begin approach and set meetings as required. Will begin monthly reporting to the Commission on the status. Projects set to be completed by June unless an adjusted timeline is agreed upon based on changes to the scope of the project.
  
- III. December**
  - a. Monthly or semi-monthly meeting of all standing committees
  - b. First Quarterly Chairperson's Report is prepared and presented to the Commission for feedback.
  
- IV. January**
  - a. Monthly or semi-monthly meeting of all standing committees
  - b. First Quarterly Chairperson's Report is sent to the City Council Finance Committee.
  
- V. February**
  - a. Monthly or semi-monthly meeting of all standing committees
  
- VI. March**
  - a. Monthly or semi-monthly meeting of all standing committees
  - b. Second Quarterly Chairperson's Report is prepared and presented to the Commission for feedback.
  
- VII. April**
  - a. Monthly meeting of all standing committees
  - b. Each standing committee review Areas of Focus and Duties
  - c. Internal Operations Committee begins annual review of the policies and procedures.
  - d. Second Quarterly Chairperson's Report is sent to the City Council Finance Committee.
  
- VIII. May**

- a. Monthly or semi-monthly meeting of all standing committees
- b. Commission Officer Nominating Committee appointed.

**IX. June**

- a. Monthly or semi-monthly meeting of all standing committees
- b. Report of Special Project presented to the Commission
- c. Third Quarterly Chairperson's Report is prepared and presented to the Commission for feedback.
- d. Election of Commission Officers.

**X. July**

- a. Recess to coincide with City Council's Summer Break.

**XI. August**

- a. Monthly or semi-monthly meeting of all standing committees
- b. Commission reviews the Mayor's Proposed Budget. An ad hoc committee is assembled as necessary for detail budget review if the Legislative Tracking Committee needs assistance.
- c. Third Quarterly Chairperson's Report is sent to the City Council Finance Committee.
- d. Commissioners attend City Council budget community meetings, if scheduled. The Commissioner's appointed CPAC representative should attend the meeting for their corresponding neighborhood, or send a representative.
- e. Commission discusses the budget and drafts any responses and comments from the Commission for the review of the City Council.
- f. Annual Chairperson's Report is drafted.
- g. Commission sends request to Mayor's Office, the City Council, The Inspector General, Office of the General Counsel, and the City Council Auditor.

**XII. September**

- a. Monthly or semi-monthly meeting of all standing committees
- b. Annual Chairpersons Report is presented to the Commission for feedback.
- c. Commissioners attend the public budget hearing and report to the Commission.
  - i. As considered necessary the Commission may elect to have additional meetings in the months of August/September to stay current with the happenings of the budget.





# Taxation, Revenue and Utilization of Expenditures (TRUE) Commission

Niki Brunson, Chair

## MEMORANDUM

**DATE:** June 7, 2018

**TO:** Dr. Cheryl L. Brown  
Director/Council Secretary

**FROM:** Niki Brunson, Chair  
TRUE Commission

**RE:** TRUE COMMISSION ANNUAL REPORT FOR 2017-18

### Membership

18 members: 6 members appointed by the Council President; 6 members appointed by the Mayor; 1 member appointed by each of the 6 CPACs. Appointees of the Council President and Mayor shall be residents of the City with an interest in city finance planning and budgeting and knowledge or expertise in financial management or accounting. Members appointed by the CPACs shall be residents of the City interested in public finance issues and actively involved in the community. As of May 2018 the commission's membership stands at 10 filled seats, with one of those members continuing to serve beyond the end of his expired term. One mayoral seat is filled with a current appointee and five mayoral seats are vacant. All of the Council President seats are filled, with two members' partial terms expiring in June 2018 (both eligible for reappointment). Four of the six CPAC seats are filled, with one member serving on an expired term.

### Meetings

The TRUE Commission meets on a monthly basis. The commission met 10 times from August 2017 through May 2018; the July 2017 meeting was cancelled in keeping with the City Council's summer hiatus and the September 2017 meeting was cancelled due to the state of emergency caused by Hurricane Irma. The October and December 2017 and January 2018 meetings were held without a quorum being present so no official action was taken. The appointment of new members in December 2017 and February 2018 helped to overcome the quorum issue.

### Standing Committees

The TRUE Commission currently has three standing committees: Legislative Tracking, Audit, and Internal Operations. The Legislative Tracking Committee met on an occasional basis in 2017-18 to review new legislation introduced by the City Council for fiscal or operational impacts and make recommendations to the full commission of potential recommendations to be made to the City Council and Mayor. The Audit Committee meets monthly immediately prior to the full Commission meeting to review audits/reports issued by the Council Auditor's Office and makes recommendations to the full commission of potential recommendations to be made to the City Council and Mayor. The Internal Operations Committee was formed during the 2016-17 year and met on an occasional basis this year to

review the commission's legislative authorization, policies, procedures and by-laws and to suggest ways to improve the commission's focus and effectiveness. The Commission [recently approved? Is considering?] several revisions to its Policies and Procedures Manual as a result of recommendations from the Internal Operations Committee.

### Sampling of topics discussed and recommendations made in 2017-2018

#### Audit Reviews

The TRUE Commission reviewed a total of X Council Auditor audits/reports during the year, made X recommendations to the City Council.

#### Legislative Reviews

The Legislative Tracking Committee was not as active as usual in 2016-17 due to the retirement from the committee of several long-serving members who had been the mainstay of the Legislative Tracking Committee. Under new leadership the committee spent several of its own meetings and engaged in discussion with the full commission about the appropriate role of the TRUE Commission in legislative review and recommendations. The committee is currently engaged in a process of developing a methodology for determining what legislative items fall within the commission's purview, which of those items merit review, and how information about pending bills can best be transmitted to the CPACs whose areas might be directly impacted by the legislation for the general public's benefit. The TRUE Commission reviewed several dozen pending ordinances without making any recommendations for action to the City Council.

#### Other Topics Addressed

- City Economic Development Officer Kirk Wendland attended a commission meeting to discuss the OED's method of calculating return on investment for proposed economic development incentive packages. TRUE Commissioner John Roberts suggested that the methodology could be improved by the addition of a net present value calculation of the long-term cost of applying City funds to the proposed project rather than other uses. The commission had a lengthy discussion with Mr. Wendland about the types of incentives offered by the City, its "clawback" procedures for recouping incentives for failure by a recipient to meet the requirements, and the OED's project tracking and reporting system.
- Property Appraiser Jerry Holland attended a commission meeting to discuss the "greenbelt" tax exemption on properties being used for bona fide agricultural purposes. The commission posed a number of questions about the criteria used to determine eligibility for the exemption (set out in state law) and about the process by which properties with the greenbelt exemption are monitored for compliance with the exemption criteria. Several commissioners expressed concern with the fact that state law permits valuable developable properties to retain a greenbelt exemption and pay very little property taxes until the day that construction starts on a new use.
- The commission discussed the City's lack of a comprehensive, publicly accessible contract management system to track all of the City's currently in-force contracts. Members believe that the lack of such a system to constantly monitor compliance with the terms and conditions of contracts contributes to some of the difficulties the City has experienced over the years with construction contracts (which have led to lawsuits over liability for faulty construction of public facilities), performance of economic development incentive recipients, and the like.
- The TRUE Commission requested (via the Council President) a legal opinion on the commission's jurisdiction to investigate and comment on matters relating to the Duval County Schools system. The General Counsel responded that the school system is an independent body politic and not part

of "the City" as generally defined, and therefore the TRUE Commission does not have authority to investigate its operations.

- The commission's Internal Operations Committee undertook considerable work on a revision to its Policies and Procedures Manual, which was last revised in 2006. The revisions relate primarily to procedures for the Legislative Tracking Committee's work reviewing pending legislation, for undertaking studies of special topics, and for publicizing the work of the commission to the City Council, the CPACs, the media and the general public.<sup>1</sup>

### **MOTION BY JOHN ROBERTS**

I move that we recommend to the Office of Economic Development (OED) that in calculating the estimated rate of return on projects, it discount future income and expense amounts using the best available estimated future inflation rate and that the OED publish an annual report summarizing the estimated and actual annual expenses and income of each project. A sample template for such a report is attached.







**ANNUAL REPORT-OFFICE OF ECONOMIC DEVELOPMENT 5/1/2018**

	B	C	AB
5	<b>Recipient</b>	<b>Start</b>	<b>Pct. On</b>
6	<b>Alias</b>	<b>Year</b>	<b>Target</b>
7			
8			
9			
10			
11			
12	<b>Totals</b>		<b>#DIV/0!</b>