

# 54-503

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: HARPER County Name: KEOKUK Date Budget Adopted: 3/6/2014  
(Date) xxxxxx

At a meeting of the City Council, held after the public hearing as required by law, as specified above, the proposed budget was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this City. There is attached a Long Term Debt Schedule Form 703 for the debt service needs, if any.

641-636-2266  
Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2013 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	2b	Without Gas & Electric	
<b>DEBT SERVICE</b>	3a	<b>3,091,234</b>	3b	<b>3,004,566</b>	
Ag Land	4a	<b>0</b>			

114

### TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 15,475	15,041	43 5.00609
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(18)	Amt Nec	Liability, property & self insurance costs	14	0	52 0
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0
12(2)	0.81000	Memorial Building	16	0	54 0
12(3)	0.13500	Symphony Orchestra	17	0	55 0
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0
12(5)	As Voted	County Bridge	19	0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0
12(9)	0.03375	Aid to a Transit Company	21	0	59 0
12(17)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(19)	1.00000	City Emergency Medical District	463	0	466 0
12(21)	0.27000	Support Public Library	23	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 15,475	15,041	
384.1	3.00375	Ag Land	26 0	0	63 0
<b>Total General Fund Tax Levies (25 + 26)</b>			27 15,475	15,041	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	64 0
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	Not at 8.10 Limit	Not at 8.10 Limit
Rules	Amt Nec	Other Employee Benefits	31	0	0
<b>Total Employee Benefit Levies (29,30,31)</b>			32 0	0	65 0.00000
<b>Sub Total Special Revenue Levies (28+32)</b>			33 0	0	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		34 0	66 0
	SSMID 2 (A)	(B)		35 0	67 0
	SSMID 3 (A)	(B)		36 0	68 0
	SSMID 4 (A)	(B)		37 0	69 0
	SSMID 5 (A)	(B)		555 0	565 0
	SSMID 6 (A)	(B)		556 0	566 0
	SSMID 7 (A)	(B)		1177 0	0
<b>Total SSMID</b>			38 0	0	Do Not Add
<b>Total Special Revenue Levies</b>			39 0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 0	0	71 0
<b>Total Property Taxes (27+39+40+41)</b>			42 15,475	15,041	72 5.00609

**COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:**  
Budgets that **DO NOT** meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.

- 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- 3) Adopted property taxes do not exceed published or posted amounts.
- 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 5) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.

Fund Balance Worksheet for City of **HARPER**

		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
<b>(1)</b>										
<b>*Annual Report FY 2013</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	48,787	24,054					72,841	33,509	106,350
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	37,237	6,984					44,221	56,646	100,867
Actual Expenditures Except End Bal (pg 12, line 259) *	3	17,075	6,268					23,343	51,242	74,585
Ending Fund Balance June 30 (pg 12, line 261) *	4	68,949	24,770	0	0	0	0	93,719	38,913	132,632
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Re-Estimated FY 2014</b>										
Beginning Fund Balance	5	68,949	24,770	0	0	0	0	93,719	38,913	132,632
Re-Est Revenues	6	26,435	7,715	0	0	0	0	34,150	70,531	104,681
Re-Est Expenditures	7	15,702	20,043	0	0	0	0	35,745	54,262	90,007
Ending Fund Balance	8	79,682	12,442	0	0	0	0	92,124	55,182	147,306
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Budget FY 2015</b>										
Beginning Fund Balance	9	79,682	12,442	0	0	0	0	92,124	55,182	147,306
Revenues	10	27,225	7,918	0	0	0	0	35,143	55,910	91,053
Expenditures	11	23,469	12,600	0	0	0	0	36,069	54,554	90,623
Ending Fund Balance	12	83,438	7,760	0	0	0	0	91,198	56,538	147,736

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

\*\* The remaining two sections are filled in by the software once ALL worksheets are completed.

CITY OF \_\_\_\_\_ HARPER \_\_\_\_\_

**As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer.**

**Input the amount of General Fund Levy request to be used for support of an Emergency Management Commission. The**

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	1,701							1,701	1,500	1,500
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10	405							405	400	0
TOTAL (lines 1 - 10)	11	2,106	0	0			0		2,106	1,900	1,500
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	7,500	7,500						15,000	15,175	0
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		4,000						4,000	4,068	5,010
Traffic Control and Safety	15								0	0	0
Snow Removal	16		1,000						1,000	700	660
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	8,118							8,118	8,021	7,587
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	15,618	12,500	0			0		28,118	27,964	13,257
<b>HEALTH &amp; SOCIAL SERVICES</b>											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	168							168	168	168
Museum, Band and Theater	32								0	0	0
Parks	33	100							100	100	79
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	268	0	0			0		268	268	247

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39									0	0	0
Economic Development	40									0	0	0
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	44									0	0	0
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		800							800	640	690
Clerk, Treasurer, & Finance Adm.	47		1,925							1,925	1,925	2,533
Elections	48									0	319	0
Legal Services & City Attorney	49		500							500	440	90
City Hall & General Buildings	50		847							847	837	0
Tort Liability	51		1,105							1,105	1,052	994
Other General Government	52		200							200	200	1,652
TOTAL (lines 46 - 52)	53		5,377	0	0			0		5,377	5,413	5,959
<b>DEBT SERVICE</b>	54									0	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		23,369	12,500	0	0	0	0		35,869	35,545	20,963
<b>BUSINESS TYPE ACTIVITIES</b> <b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								25,070	25,070	24,678	20,346
Sewer Utility	60								29,384	29,384	29,384	30,415
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								0	0	0	0
Transit	65								0	0	0	0
Cable TV, Internet & Telephone	66								0	0	0	0
Housing Authority	67								0	0	0	0
Storm Water Utility	68								0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0	0
Enterprise DEBT SERVICE	70								0	0	0	0
Enterprise CAPITAL PROJECTS	71								0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								54,454	54,454	54,062	50,761
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		23,369	12,500	0	0	0	0	54,454	90,323	89,607	71,724
Regular Transfers Out	75		100	100					100	300	400	2,861
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		100	100	0	0	0	0	100	300	400	2,861
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		23,469	12,600	0	0	0	0	54,554	90,623	90,007	74,585
<b>Ending Fund Balance June 30</b>	79		83,438	7,760	0	0	0	0	56,538	147,736	147,306	132,632

\* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project. The entry is made on the Con Approps page that must accompany the budget forms if used. SEE INSTRUCTIONS FOR USE.

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL  
Fiscal Year Ending 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	15,041	0		0	0			15,041	14,067	15,061
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	15,041	0		0	0			15,041	14,067	15,061
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	434	0		0	0			434	393	0
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes	12	10,000							10,000	10,200	10,008
Subtotal - Other City Taxes (lines 6 thru 12)	13	10,434	0		0	0			10,434	10,593	10,008
Licenses & Permits	14	150							150	125	75
Use of Money & Property	15	1,500							1,500	1,550	998
Intergovernmental:											
Federal Grants & Reimbursements	16								0	7,249	0
Road Use Taxes	17		7,818						7,818	7,615	6,984
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	390
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	7,818	0	0	0		0	7,818	14,864	7,374
Charges for Fees & Service:											
Water Utility	21							26,310	26,310	25,998	26,000
Sewer Utility	22							29,500	29,500	29,284	30,646
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27							0	0	7,800	7,844
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33							0	0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	55,810	55,810	63,082	64,490
Special Assessments	35							0	0	0	0
Miscellaneous	36							0	0	0	0
Other Financing Sources:											
Regular Operating Transfers In	37	100	100					100	300	400	2,861
Internal TIF Loan Transfers In	38							0	0	0	0
Subtotal ALL Operating Transfers In	39	100	100	0	0	0	0	100	300	400	2,861
Proceeds of Debt (Excluding TIF Internal Borrowing)	40							0	0	0	0
Proceeds of Capital Asset Sales	41							0	0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	100	100	0	0	0	0	100	300	400	2,861
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	27,225	7,918	0	0	0	0	55,910	91,053	104,681	100,867
Beginning Fund Balance July 1	44	79,682	12,442	0	0	0	0	55,182	147,306	132,632	106,350
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	106,907	20,360	0	0	0	0	111,092	238,359	237,313	207,217

**CITY OF HARPER**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2015**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	15,041	0		0	0			15,041	14,067	15,061
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	15,041	0		0	0			15,041	14,067	15,061
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	10,434	0		0	0			10,434	10,593	10,008
Licenses & Permits	7	150	0		0	0		0	150	125	75
Use of Money and Property	8	1,500	0	0	0	0	0	0	1,500	1,550	998
Intergovernmental	9	0	7,818	0	0	0		0	7,818	14,864	7,374
Charges for Fees & Service	10	0	0		0	0	0	55,810	55,810	63,082	64,490
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	0
Sub-Total Revenues	13	27,125	7,818	0	0	0	0	55,810	90,753	104,281	98,006
<b>Other Financing Sources:</b>											
Total Transfers In	14	100	100	0	0	0	0	100	300	400	2,861
Proceeds of Debt	15	0	0	0	0	0		0	0	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	27,225	7,918	0	0	0	0	55,910	91,053	104,681	100,867
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	2,106	0	0			0		2,106	1,900	1,500
Public Works	19	15,618	12,500	0			0		28,118	27,964	13,257
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	268	0	0			0		268	268	247
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	5,377	0	0			0		5,377	5,413	5,959
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	23,369	12,500	0	0	0	0		35,869	35,545	20,963
Business Type Proprietary: Enterprise & ISF	27							54,454	54,454	54,062	50,761
Total Gov & Bus Type Expenditures	28	23,369	12,500	0	0	0	0	54,454	90,323	89,607	71,724
Total Transfers Out	29	100	100	0	0	0	0	100	300	400	2,861
Total ALL Expenditures/Fund Transfers Out	30	23,469	12,600	0	0	0	0	54,554	90,623	90,007	74,585
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	3,756 -4,682		0	0	0	0	1,356	430	14,674	26,282
Beginning Fund Balance July 1	33	79,682	12,442	0	0	0	0	55,182	147,306	132,632	106,350
Ending Fund Balance June 30	34	83,438	7,760	0	0	0	0	56,538	147,736	147,306	132,632

**LONG TERM DEBT SCHEDULE**  
**GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**

City Name: HARPER

Fiscal Year  
2015

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)							0		0
(2)							0		0
(3)							0		0
(4)							0		0
(5)							0		0
(6)							0		0
(7)							0		0
(8)							0		0
(9)							0		0
(10)							0		0
(11)							0		0
(12)							0		0
(13)							0		0
(14)							0		0
(15)							0		0
(16)							0		0
(17)							0		0
(18)							0		0
(19)							0		0
(20)							0		0
(21)							0		0
(22)							0		0
(23)							0		0
(24)							0		0
(25)							0		0
(26)							0		0
(27)							0		0
(28)							0		0
(29)							0		0
(30)							0		0
			TOTALS	0	0	0	0	0	0

LONG TERM DEBT SCHEDULE  
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS  
PAGE 2

Fiscal Year  
2015

City Name: HARPER

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(31)							0		0
(32)							0		0
(33)							0		0
(34)							0		0
(35)							0		0
(36)							0		0
(37)							0		0
(38)							0		0
(39)							0		0
(40)							0		0
(41)							0		0
(42)							0		0
(43)							0		0
(44)							0		0
(45)							0		0
(46)							0		0
(47)							0		0
(48)							0		0
(49)							0		0
(50)							0		0
(51)							0		0
(52)							0		0
(53)							0		0
(54)							0		0
(55)							0		0
(56)							0		0
(57)							0		0
(58)							0		0
(59)							0		0
(60)							0		0
				0	0	0	0	0	0







