

83-793

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2010 - ENDING JUNE 30, 2011

The City of: Panama County Name: SHELBY Date Budget Adopted: 03/23/10
(Date) xxx/xxxx

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.

712-489-2344
Telephone Number

Signature

County Auditor Date Stamp	January 1, 2009 Property Valuations		Last Official Census
	With Gas & Electric	Without Gas & Electric	
	Regular	2a <u>5,984,825</u> 2b <u>5,855,786</u>	
	DEBT SERVICE	3a <u>6,011,015</u> 3b <u>5,881,976</u>	
	Ag Land	4a <u>49,430</u>	

Code		Dollar	(A)		(B)		(C)
Sec.	Limit	Purpose	Request with	Utility Replacement	Property Taxes	Levied	Rate
384.1	8.10000	Regular General Levy	5	48,477	47,432	43	8.10000
Non-Voted Other Permissible Levies							
(384)							
12(8)	0.67500	Contract for use of Bridge	6		0	44	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7		0	45	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		0	46	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9		0	47	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0	48	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		0	49	0.00000
12(15)	Amt Nec	Joint city-county building lease	12		0	50	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13		0	51	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14		0	52	0.00000
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	465	0.00000
Voted Other Permissible Levies							
(384)							
12(1)	0.13500	Instrumental/Vocal Music Groups	15		0	53	0.00000
12(2)	0.81000	Memorial Building	16		0	54	0.00000
12(3)	0.13500	Symphony Orchestra	17		0	55	0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18		0	56	0.00000
12(5)	As Voted	County Bridge	19		0	57	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		0	58	0.00000
12(9)	0.03375	Aid to a Transit Company	21		0	59	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22		0	60	0.00000
12(19)	1.00000	City Emergency Medical District	463		0	466	0.00000
12(21)	0.27000	Support Public Library	23		0	61	0.00000
28E.22	1.50000	Unified Law Enforcement	24		0	62	0.00000
Total General Fund Regular Levies (5 thru 24)			25	48,477	47,432		
384.1	3.00375	Ag Land	26	148	148	63	3.00375
Total General Fund Tax Levies (25 + 26)			27	48,625	47,580		Do Not Add
Special Revenue Levies							
384.8	0.27000	Emergency (if general fund at levy limit)	28		0	64	0.00000
384.6	Amt Nec	Police & Fire Retirement	29		0		0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30		0		0.00000
	Amt Nec	Other Employee Benefits	31		0		0.00000
Total Employee Benefit Levies (29,30,31)			32	0	0	65	0.00000
Sub Total Special Revenue Levies (28+32)			33	0	0		
Valuation							
386	As Req	With Gas & Elec	Without Gas & Elec				
	SSMID 1 (A)	(B)		34	0	66	0.00000
	SSMID 2 (A)	(B)		35	0	67	0.00000
	SSMID 3 (A)	(B)		36	0	68	0.00000
	SSMID 4 (A)	(B)		35a	0	69	0.00000
	SSMID 5 (A)	(B)		36a	0	565	0.00000
	SSMID 6 (A)	(B)		37	0	566	0.00000
Total SSMID (34 thru 37)			38	0	0		Do Not Add
Total Special Revenue Levies (33+38)			39	0	0		
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0	40	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	41	0.00000
Total Property Taxes (27+39+40+41)			42	48,625	47,580	72	8.10000

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:

Budgets submitted that DO NOT meet the following criteria are not legal documents and will 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.

(County Auditor)

Fund Balance Worksheet for City of

Panama

		Fund Balance Worksheet for City of Panama								
		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)
(1) Annual Report FY 2009										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1			179,762	92,901	-30,205		242,458	61,984	304,442
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	33,159	32,989	70,858				137,006	86,298	223,304
Actual Expenditures Except End Bal (pg 12, line 259) *	3	44,758	12,169	41,521	0			98,448	63,157	161,605
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	-11,599	20,820	209,099	92,901	-30,205	0	281,016	85,125	366,141
(2) Re-Estimated FY 2010		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	-11,599	20,820	209,099	92,901	-30,205	0	281,016	85,125	366,141
Re-Est Revenues	6	93,348	57,504	113,848	0	0	0	264,700	0	264,700
Re-Est Expenditures	7	75,987	0	81,738	32,110	0	0	189,835	63,938	253,773
Continuing Appropriation	8					81,738		81,738	0	81,738
Ending Fund Balance	9	5,762	78,324	241,209	60,791	-111,943	0	274,143	21,187	295,330
(3) Budget FY 2011		General	Spec Rev	TIF Special R	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	10	5,762	78,324	241,209	60,791	-111,943	0	274,143	21,187	295,330
Revenues	11	52,410	16,750	744	0	80,000	0	149,904	72,250	222,154
Expenditures	12	49,383	4,530	744	0	80,000	0	134,657	180,925	315,582
Continuing Appropriation	13					80,000		80,000	80,000	160,000
Ending Fund Balance	14	8,789	90,544	241,209	60,791	-191,943	0	209,390	-167,488	41,902

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2009

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

CITY OF _____ Panama

The Total Outstanding TIF Indebtedness is not used to determine the constitutional debt limit. Indebtedness as defined in Iowa Code Section 384.16, subsection 1, includes any TIF-financed agreement including all remaining payments for any annual appropriation agreements. Include the TOTAL amount for all remaining years of the agreement. Use best estimates for any agreement where the actual amount for future years is not known.

Include the total amount of outstanding loans, advances, indebtedness, or bonds outstanding, including interest, at the close of the most recently ended fiscal year through the remaining term of the indebtedness, which will be paid from TIF revenues.

TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED	ACTUAL 2009
OUTSTANDING PRINCIPAL as of June 30th on All Bonds Paid with TIF Revenues including interest to term	33,805
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	
Tax Rebatelements & Other Agreements Paid with TIF Revenues	
TOTAL OUTSTANDING TIF INDEBTEDNESS	33,805

TIF Revenues are those moneys paid into the Special Fund created in section 403.19.
 DO NOT include bond payments made with a Debt Service levy on property
 Include ONLY debt that is to be repaid from future Tax Increment Financing revenues.
 All debt and interest should only be listed once.
 Include principal and interest to term in all amounts.

REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF		BUDGET 2011	RE-ESTIMATED 2010	ACTUAL 2009
ENTITY NAME Rebates do not include lending institutions such as Banker Trust, etc. those are Debt Service payments				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2011

Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	3,180							3,180	3,180	3,180
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	9,960							9,960	10,344	9,762
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								0	0	0
TOTAL (lines 1 - 10)	11	13,140	0	0			0		13,140	13,524	12,942
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12			744					744	15,000	4,198
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	4,500							4,500	4,500	4,864
Traffic Control and Safety	15								0	0	0
Snow Removal	16	2,500							2,500	2,500	1,296
Highway Engineering	17								0	0	0
Street Cleaning	18	2,000							2,000	2,000	1,329
Airport	19								0	0	0
Garbage	20	180							180	250	180
Other Public Works	21								0	0	4,552
TOTAL (lines 12 - 21)	22	9,180	0	744			0		9,924	24,250	16,419
HEALTH & SOCIAL SERVICES											
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	4,826							4,826	4,826	4,826
TOTAL (lines 23 - 29)	30	4,826	0	0			0		4,826	4,826	4,826
CULTURE & RECREATION											
Library Services	31	167							167	167	167
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	0
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	167	0	0			0		167	167	167

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	1,000	4,530						5,530	2,000	4,071
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
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	1,000	4,530	0				0	5,530	2,000	4,071
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	9,720							9,720	9,720	9,558
Clerk, Treasurer, & Finance Adm.	47	3,500							3,500	3,500	3,208
Elections	48								0	500	0
Legal Services & City Attorney	49	500							500	1,000	1,531
City Hall & General Buildings	50	7,000							7,000	12,000	3,215
Tort Liability	51								0	2,500	8,356
Other General Government	52	350							350	2,000	350
TOTAL (lines 46 - 52)	53	21,070	0	0				0	21,070	31,220	26,218
DEBT SERVICE											
Gov Capital Projects	54								0	32,110	33,805
TIF Capital Projects	55								0	0	0
TIF Capital Projects	56					80,000			80,000	81,738	0
TOTAL CAPITAL PROJECTS	57	0	0	0		80,000		0	80,000	81,738	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	49,383	4,530	744	0	80,000		0	134,657	189,835	98,448
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							25,000	25,000	25,000	19,009
Sewer Utility	60							60,000	60,000	25,000	16,157
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							15,925	15,925	13,938	15,925
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
TOTAL Business Type Expenditures (lines 59 - 73)	73							100,925	100,925	63,938	51,091
TOTAL ALL EXPENDITURES (lines 58+74)	74	49,383	4,530	744	0	80,000		0	100,925	235,582	149,539
Regular Transfers Out	75								0	0	12,066
Internal TIF Loan / Repayment Transfers Out	76							80,000	80,000	0	0
Total ALL Transfers Out	77	0	0	0	0	0		80,000	80,000	0	12,066
Total Expenditures & Fund Transfers Out (lines 75+78)	78	49,383	4,530	744	0	80,000		180,925	315,582	253,773	161,605
Continuing Appropriation	79					80,000		80,000	160,000	81,738	
Ending Fund Balance June 30	80	8,789	90,544	241,209	60,791	-191,943		-167,488	41,902	295,330	366,141

* 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.

REVENUES DETAIL
Fiscal Year Ending 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	47,580	0		0	0			47,580	15,222	29,440
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	47,580	0		0	0			47,580	15,222	29,440
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			744					744	113,848	70,858
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,045	0		0	0			1,045	1,091	531
Utility franchise tax	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								0	0	14,473
Subtotal - Other City Taxes (lines 6 thru 12)	13	1,045	0		0	0			1,045	1,091	15,004
Licenses & Permits	14	1,785							1,785	1,785	1,785
Use of Money & Property	15								0	0	3,104
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		16,750						16,750	16,750	17,590
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	16,750	0	0	0		0	16,750	16,750	17,590
Charges for Fees & Service:											
Water Utility	21							29,000	29,000	29,000	29,217
Sewer Utility	22							28,800	28,800	28,800	28,818
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							14,450	14,450	14,450	14,496
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		72,250	72,250	72,250	72,531
Special Assessments	35								0	0	0
Miscellaneous	36	2,000							2,000	43,754	926
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	12,066
Internal TIF Loan Transfers In	38					80,000			80,000	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	80,000	0	0	80,000	0	12,066
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	80,000	0	0	80,000	0	12,066
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	52,410	16,750	744	0	80,000	0	72,250	222,154	264,700	223,304
Beginning Fund Balance July 1	44	5,762	78,324	241,209	60,791	-111,943	0	21,187	295,330	366,141	304,442
TOTAL REVENUES & BEGIN BALANCE (lines #2-#43)	45	58,172	95,074	241,953	60,791	-31,943	0	93,437	517,484	630,841	527,746

CITY OF Panama
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
Revenues & Other Financing Sources											
	1	47,580	0		0	0			47,580	15,222	29,440
	2	0	0		0	0			0	0	0
	3	47,580	0		0	0			47,580	15,222	29,440
	4	0	0		0	0			0	0	0
	5			744					744	113,848	70,858
	6	1,045	0		0	0			1,045	1,091	15,004
	7	1,785	0					0	1,785	1,785	1,785
	8	0	0	0	0	0	0	0	0	0	3,104
	9	0	16,750	0	0	0		0	16,750	16,750	17,590
	10	0	0		0	0	0	72,250	72,250	72,250	72,531
	11	0	0		0	0		0	0	0	0
	12	2,000	0		0	0		0	2,000	43,754	926
	13	52,410	16,750	744	0	0		72,250	142,154	264,700	211,238
Other Financing Sources:											
	14	0	0	0	0	80,000		0	80,000	0	12,066
	15	0	0	0	0	0		0	0	0	0
	16	0	0	0	0	0		0	0	0	0
	17	52,410	16,750	744	0	80,000		72,250	222,154	264,700	223,304
Expenditures & Other Financing Uses											
	18	13,140	0	0			0		13,140	13,524	12,942
	19	9,180	0	744			0		9,924	24,250	16,419
	20	4,826	0	0			0		4,826	4,826	4,826
	21	167	0	0			0		167	167	167
	22	1,000	4,530	0			0		5,530	2,000	4,071
	23	21,070	0	0			0		21,070	31,220	26,218
	24	0	0	0	0		0		0	32,110	33,805
	25	0	0	0		80,000	0		80,000	81,738	0
	26	49,383	4,530	744	0	80,000	0		134,657	189,835	98,448
	27							100,925	100,925	63,938	51,091
	28	49,383	4,530	744	0	80,000	0	100,925	235,582	253,773	149,539
	29	0	0	0	0	0	0	80,000	80,000	0	12,066
	30	49,383	4,530	744	0	80,000	0	180,925	315,582	253,773	161,605
	31										
	32	3,027	12,220	0	0	0	0	-108,675	-93,428	10,927	61,699
	33					80,000		80,000	160,000	81,738	
	34	5,762	78,324	241,209	60,791	-111,943	0	21,187	295,330	366,141	304,442
	35	8,789	90,544	241,209	60,791	-191,943	0	-167,488	41,902	295,330	366,141

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

City Name: Panama

Fiscal Year
2011

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2011 (D)	Interest Due FY 2011 +(E)	Bond Reg & Other Fees Due FY 2011 +(F)	Total Obligation Due FY 2011 =(G)	Amount Paid by Other Sources or Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes =(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

2011

City Name: Panama

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 2011 (D)	Interest Due FY 2011 + (E)	Bond Reg/Other Fees Due FY 2011 + (F)	Total Obligation Due FY 2011 = (G)	Paid from Funds OTHER THAN Current Year Property Taxes - (H)	Amount Paid by Current Year Debt Service Levy #NAME?
(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	

