

# 47-436

## Adoption of Budget and Certification of City Taxes

**FISCAL YEAR BEGINNING JULY 1, 2009 - ENDING JUNE 30, 2010**

The City of: ARTHUR County Name: IDA Date Budget Adopted: 03/02/09  
(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.

712-367-2271  
Telephone Number

Signature

County Auditor Date Stamp	<b>January 1, 2008 Property Valuations</b>	Last Official Census																	
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="text-align: center;">With Gas &amp; Electric</td> <td style="width: 50%;"></td> <td style="text-align: center;">Without Gas &amp; Electric</td> </tr> <tr> <td style="text-align: center;">Regular</td> <td style="text-align: right;">2a <u>3,069,096</u></td> <td style="text-align: center;">2b</td> <td style="text-align: right;"><u>2,950,852</u></td> </tr> <tr> <td style="text-align: center;"><b>DEBT SERVICE</b></td> <td style="text-align: right;">3a <u>3,242,021</u></td> <td style="text-align: center;">3b</td> <td style="text-align: right;"><u>3,123,777</u></td> </tr> <tr> <td style="text-align: center;">Ag Land</td> <td style="text-align: center;">4a</td> <td></td> <td></td> </tr> </table>		With Gas & Electric		Without Gas & Electric	Regular	2a <u>3,069,096</u>	2b	<u>2,950,852</u>	<b>DEBT SERVICE</b>	3a <u>3,242,021</u>	3b	<u>3,123,777</u>	Ag Land	4a			<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center; padding: 5px;">245</td> </tr> </table>	245
	With Gas & Electric		Without Gas & Electric																
Regular	2a <u>3,069,096</u>	2b	<u>2,950,852</u>																
<b>DEBT SERVICE</b>	3a <u>3,242,021</u>	3b	<u>3,123,777</u>																
Ag Land	4a																		
245																			

		(A) TAXES LEVIED			(B) Property Taxes		(C)
Code Sec.	Dollar Limit	Purpose	Request with Utility Replacement	Levied	Rate		Rate
384.1	8.10000	Regular General Levy	5 24,860	23,902	43		8.10000
		<b>Non-Voted Other Permissible Levies</b>					
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 9,000	8,653	52		2.93246
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 844	811	465		0.27500
		<b>Voted Other Permissible Levies</b>					
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	23 829	797	61		0.27000
28E.22	1.50000	Unified Law Enforcement	24 4,604	4,426	62		1.50000
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 40,137	38,589			
384.1	3.00375	Ag Land	26	0	63		0.00000
<b>Total General Fund Tax Levies (25 + 26)</b>			27 40,137	38,589		<b>Do Not Add</b>	
		<b>Special Revenue Levies</b>					
384.8	0.27000	Emergency (if general fund at levy limit)	28 829	797	64		0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0			0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 4,650	4,471			1.51510
	Amt Nec	Other Employee Benefits	31 1,400	1,346			0.45616
<b>Total Employee Benefit Levies (29,30,31)</b>			32 6,050	5,817	65		1.97126
<b>Sub Total Special Revenue Levies (28+32)</b>			33 6,879	6,614			
		<b>Valuation</b>					
386	As Req	With Gas & Elec	Without Gas & Elec				
	SSMID 1 (A)	(B)	(B)	34	0	66	0.00000
	SSMID 2 (A)	(B)	(B)	35	0	67	0.00000
	SSMID 3 (A)	(B)	(B)	36	0	68	0.00000
	SSMID 4 (A)	(B)	(B)	35a	0	69	0.00000
	SSMID 5 (A)	(B)	(B)	36a	0	565	0.00000
	SSMID 6 (A)	(B)	(B)	37	0	566	0.00000
<b>Total SSMID (34 thru 37)</b>			38 0	0		<b>Do Not Add</b>	
<b>Total Special Revenue Levies (33+38)</b>			39 6,879	6,614			
384.4	Amt Nec	<b>Debt Service Levy</b>	76.10(6) 40 5,400	5,203	40		1.66563
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>	41	0	41		0.00000
<b>Total Property Taxes (27+39+40+41)</b>			42 52,416	50,406	42		16.98435

**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

**ARTHUR**

		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 2008</b>											
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	198,575						198,575	81,971	280,546	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	98,797	25,376	8,515				132,688	81,194	213,882	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	121,139	4,068					125,207	67,878	193,085	
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	176,233	21,308	8,515	0	0	0	206,056	95,287	301,343	
<b>(2)</b>											
<b>** Re-Estimated FY 2009</b>											
Beginning Fund Balance	5	176,233	21,308	8,515	0	0	0	206,056	95,287	301,343	
Re-Est Revenues	6	72,144	25,311	5,907	5,400	0	0	108,762	79,000	187,762	
Re-Est Expenditures	7	135,140	11,127	5,908	5,400	0	0	157,575	79,000	236,575	
Continuing Appropriation	8					0		0	0	0	
Ending Fund Balance	9	113,237	35,492	8,514	0	0	0	157,243	95,287	252,530	
<b>(3)</b>											
<b>** Budget FY 2010</b>											
Beginning Fund Balance	10	113,237	35,492	8,514	0	0	0	157,243	95,287	252,530	
Revenues	11	84,487	25,929	5,755	5,400	0	0	121,571	82,235	203,806	
Expenditures	12	139,204	11,662	5,755	0	0	0	156,621	80,856	237,477	
Continuing Appropriation	13					0		0	0	0	
Ending Fund Balance	14	58,520	49,759	8,514	5,400	0	0	122,193	96,666	218,859	

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2008

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

**CITY OF \_\_\_\_\_ ARTHUR**

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.

<b>TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED</b>	<b>ACTUAL 2008</b>
OUTSTANDING PRINCIPAL as of June 30th on All Bonds Paid with TIF Revenues including interest to term	
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	
Tax Rebatelements & Other Agreements Paid with TIF Revenues	27,159
<b>TOTAL OUTSTANDING TIF INDEBTEDNESS</b>	<b>27,159</b>

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.

<b>REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF</b>		<b>BUDGET 2011</b>	<b>RE-ESTIMATED 2010</b>	<b>ACTUAL 2009</b>
1	ENTITY NAME Rebates do not include lending institutions such as Banker Trust, etc. those are Debt Service payments			
		5,755	5,908	
2				
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22				

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2010

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 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	21,392	4,604						25,996	24,777	24,093
Jail	2								0	0	0
Emergency Management	3	15	829						844	839	777
Flood Control	4								0	0	0
Fire Department	5	18,072	5,400						23,472	23,472	10,279
Ambulance	6	5,000							5,000	5,000	3,157
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	44,479	10,833	0			0		55,312	54,088	38,306
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	10,000							10,000	10,000	13,450
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	4,800							4,800	4,600	4,337
Traffic Control and Safety	15								0	0	0
Snow Removal	16	5,000							5,000	5,000	2,423
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20								0	0	0
Other Public Works	21	28,000							28,000	26,000	0
TOTAL (lines 12 - 21)	22	47,800	0	0			0		47,800	45,600	20,210
<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	250
Other Health and Social Services	29	250							250	250	0
TOTAL (lines 23 - 29)	30	250	0	0			0		250	250	250
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	15,075	829						15,904	15,779	32,579
Museum, Band and Theater	32								0	0	0
Parks	33	2,500							2,500	2,500	0
Recreation	34	1,000							1,000	1,000	5,571
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	18,575	829	0			0		19,404	19,279	38,150

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2010

Fiscal Years

Table with columns: (A) Description, (B) Line Number, (C) GENERAL, (D) SPECIAL REVENUES, (E) TIF SPECIAL REVENUES, (F) DEBT SERVICE, (G) CAPITAL PROJECTS, (H) PERMANENT, (I) PROPRIETARY, (J) BUDGET 2010, (K) RE-ESTIMATED 2009, (L) ACTUAL 2008. Rows include categories like COMMUNITY & ECONOMIC DEVELOPMENT, GENERAL GOVERNMENT, DEBT SERVICE, CAPITAL PROJECTS, BUSINESS TYPE ACTIVITIES, and TOTAL ALL EXPENDITURES.

\* 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 2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	38,589	6,614		5,203	0			50,406	45,744	44,044
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	38,589	6,614		5,203	0			50,406	45,744	44,044
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			5,755					5,755	5,907	5,882
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,548	265		197	0			2,010	1,996	0
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	0
Subtotal - Other City Taxes (lines 6 thru 12)	13	1,548	265		197	0			2,010	1,996	0
Licenses & Permits	14	350							350	350	1,535
Use of Money & Property	15	11,000							11,000	10,000	18,778
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		19,050						19,050	0	19,048
Other State Grants & Reimbursements	18								0	18,765	0
Local Grants & Reimbursements	19	15,000							15,000	18,000	36,321
Subtotal - Intergovernmental (lines 16 thru 19)	20	15,000	19,050	0	0	0		0	34,050	36,765	55,369
Charges for Fees & Service:											
Water Utility	21							45,000	45,000	45,000	43,545
Sewer Utility	22							17,000	17,000	13,000	16,043
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							20,235	20,235	21,000	21,606
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		82,235	82,235	79,000	81,194
Special Assessments	35								0	0	0
Miscellaneous	36	18,000							18,000	8,000	7,080
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0		0	0	0	0
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	0		0	0	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	84,487	25,929	5,755	5,400	0		82,235	203,806	187,762	213,882
Beginning Fund Balance July 1	44	113,237	35,492	8,514	0	0		95,287	252,530	301,343	280,546
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42-43)</b>	45	<b>197,724</b>	<b>61,421</b>	<b>14,269</b>	<b>5,400</b>	<b>0</b>		<b>177,522</b>	<b>456,336</b>	<b>489,105</b>	<b>494,428</b>

**CITY OF ARTHUR**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2010**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	38,589	6,614		5,203	0			50,406	45,744	44,044
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	38,589	6,614		5,203	0			50,406	45,744	44,044
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			5,755					5,755	5,907	5,882
Other City Taxes	6	1,548	265		197	0			2,010	1,996	0
Licenses & Permits	7	350	0					0	350	350	1,535
Use of Money and Property	8	11,000	0	0	0	0	0	0	11,000	10,000	18,778
Intergovernmental	9	15,000	19,050	0	0	0		0	34,050	36,765	55,369
Charges for Fees & Service	10	0	0		0	0	0	82,235	82,235	79,000	81,194
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	18,000	0		0	0	0	0	18,000	8,000	7,080
Sub-Total Revenues	13	84,487	25,929	5,755	5,400	0	0	82,235	203,806	187,762	213,882
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	0
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
Total Revenues and Other Sources	17	84,487	25,929	5,755	5,400	0	0	82,235	203,806	187,762	213,882
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	44,479	10,833	0			0		55,312	54,088	38,306
Public Works	19	47,800	0	0			0		47,800	45,600	20,210
Health and Social Services	20	250	0	0			0		250	250	250
Culture and Recreation	21	18,575	829	0			0		19,404	19,279	38,150
Community and Economic Development	22	400	0	5,755			0		6,155	6,408	0
General Government	23	27,700	0	0			0		27,700	26,550	28,291
Debt Service	24	0	0	0	0		0		0	5,400	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	139,204	11,662	5,755	0	0	0		156,621	157,575	125,207
Business Type Proprietary: Enterprise & ISF	27							80,856	80,856	79,000	67,878
Total Gov & Bus Type Expenditures	28	139,204	11,662	5,755	0	0	0	80,856	237,477	236,575	193,085
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	139,204	11,662	5,755	0	0	0	80,856	237,477	236,575	193,085
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-54,717	14,267	0	5,400	0	0	1,379	-33,671	-48,813	20,797
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	113,237	35,492	8,514	0	0	0	95,287	252,530	301,343	280,546
Ending Fund Balance June 30	35	58,520	49,759	8,514	5,400	0	0	96,666	218,859	252,530	301,343

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

Fiscal Year  
2010

City Name: ARTHUR

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2010 (D)	Interest Due FY 2010 +(E)	Bond Reg & Other Fees Due FY 2010 +(F)	Total Obligation Due FY 2010 =(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)	STREET CONSTRUCTION	30,000					0		0
(2)	FIRE TRUCK	119,000		5,400			5,400		5,400
(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
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(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
	<b>TOTALS</b>			5,400	0	0	5,400	0	5,400

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

Fiscal Year

2010

City Name: ARTHUR

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 2010 (D)	Interest Due FY 2010 + (E)	Bond Reg/Other Fees Due FY 2010 + (F)	Total Obligation Due FY 2010 = (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	
				5,400	0	0	5,400	0	5,400

