

35-331

Adoption of Budget and Certification of City Taxes

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

The City of: Coulter County Name: FRANKLIN Date Budget Adopted: February 18, 2009
(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.

(641)866-6942
Telephone Number

Signature

County Auditor Date Stamp		January 1, 2008 Property Valuations		Last Official Census		
	Regular	2a	With Gas & Electric <u>3,366,430</u>	2b	Without Gas & Electric <u>3,160,707</u>	262
	DEBT SERVICE	3a		3b		
	Ag Land	4a	<u>1,203,834</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	27,268	25,602	43	8.10000
(384)		Non-Voted Other Permissible Levies					
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
(384)		Voted Other Permissible Levies					
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	27,268	25,602		
384.1	3.00375	Ag Land	26	3,616	3,616	63	3.00375
Total General Fund Tax Levies (25 + 26)			27	30,884	29,218		Do Not Add
		Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28	229	215	64	0.06802
384.6	Amt Nec	Police & Fire Retirement	29		0		0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	620	582		0.18417
	Amt Nec	Other Employee Benefits	31		0		0.00000
Total Employee Benefit Levies (29,30,31)			32	620	582	65	0.18417
Sub Total Special Revenue Levies (28+32)			33	849	797		
		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	849	797		
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		41	0.00000
Total Property Taxes (27+39+40+41)			42	31,733	30,015	72	8.35219

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

Coulter

		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 2008										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	473,128						473,128	120,042	593,170
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	104,891	16,643		30,400	194,257		346,191	45,578	391,769
Actual Expenditures Except End Bal (pg 12, line 259) *	3	57,149	2,460		30,400	194,257		284,266	53,765	338,031
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	520,870	14,183	0	0	0	0	535,053	111,855	646,908
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2009										
Beginning Fund Balance	5	520,870	14,183	0	0	0	0	535,053	111,855	646,908
Re-Est Revenues	6	107,625	34,982	0	30,400	165,000	0	338,007	53,000	391,007
Re-Est Expenditures	7	120,867	35,000	0	30,400	165,000	0	351,267	50,000	401,267
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	507,628	14,165	0	0	0	0	521,793	114,855	636,648
(3)										
** Budget FY 2010										
Beginning Fund Balance	10	507,628	14,165	0	0	0	0	521,793	114,855	636,648
Revenues	11	105,249	34,489	0	30,000	150,000	0	319,738	53,000	372,738
Expenditures	12	120,867	35,000	0	60,000	150,000	0	365,867	50,000	415,867
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	492,010	13,654	0	-30,000	0	0	475,664	117,855	593,519

* 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 _____ Coulter

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 2008
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	
TOTAL OUTSTANDING TIF INDEBTEDNESS	0

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 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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	2,500							2,500	2,500	5,000
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	14,000							14,000	14,000	10,218
Ambulance	6	150							150	150	150
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10	2,000							2,000	2,000	0
TOTAL (lines 1 - 10)	11	18,650	0	0			0		18,650	18,650	15,368
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		35,000						35,000	35,000	40,885
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	5,000							5,000	5,000	6,317
Traffic Control and Safety	15								0	0	0
Snow Removal	16	4,000							4,000	4,000	4,120
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	17,000							17,000	17,000	16,138
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	26,000	35,000	0			0		61,000	61,000	67,460
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	600
Community Mental Health	28								0	0	0
Other Health and Social Services	29	350							350	350	350
TOTAL (lines 23 - 29)	30	350	0	0			0		350	350	950
CULTURE & RECREATION											
Library Services	31	27,200							27,200	27,200	4,000
Museum, Band and Theater	32								0	0	0
Parks	33	5,500							5,500	5,500	7,480
Recreation	34	1,500							1,500	1,500	0
Cemetery	35	3,700							3,700	3,700	3,418
Community Center, Zoo, & Marina	36	15,200							15,200	15,200	0
Other Culture and Recreation	37	2,000							2,000	2,000	0
TOTAL (lines 31 - 37)	38	55,100	0	0			0		55,100	55,100	14,898

EXPENDITURES SCHEDULE PAGE 2
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)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	1,500							1,500	1,500	0
Economic Development	40								0	0	0
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42	500							500	500	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	2,000	0	0				0	2,000	2,000	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	1,550							1,550	1,550	1,297
Clerk, Treasurer, & Finance Adm.	47	5,000							5,000	5,000	4,821
Elections	48	400							400	400	496
Legal Services & City Attorney	49	3,000							3,000	3,000	1,305
City Hall & General Buildings	50	4,197							4,197	4,197	7,823
Tort Liability	51	2,620							2,620	2,620	1,900
Other General Government	52	2,000							2,000	2,000	0
TOTAL (lines 46 - 52)	53	18,767	0	0				0	18,767	18,767	17,642
DEBT SERVICE											
Gov Capital Projects	54				30,000				30,000	0	0
TIF Capital Projects	55					150,000			150,000	165,000	150,000
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		150,000		0	150,000	165,000	150,000
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58	120,867	35,000	0	30,000	150,000		0	335,867	320,867	266,318
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							28,500	28,500	28,500	25,246
Sewer Utility	60							18,500	18,500	18,500	13,430
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							3,000	3,000	3,000	2,637
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							50,000	50,000	50,000	41,313
TOTAL ALL EXPENDITURES (lines 58+74)	74	120,867	35,000	0	30,000	150,000		50,000	385,867	370,867	307,631
Regular Transfers Out	75				30,000				30,000	30,400	30,400
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	30,000	0	0	0	30,000	30,400	30,400
Total Expenditures & Fund Transfers Out (lines 75+78)	78	120,867	35,000	0	60,000	150,000		50,000	415,867	401,267	338,031
Continuing Appropriation	79							0	0	0	
Ending Fund Balance June 30	80	492,010	13,654	0	-30,000	0		117,855	593,519	636,648	646,908

* 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)
REVENUES & OTHER FINANCING SOURCES											
	1	29,218	797		0	0			30,015	32,785	32,278
	2								0	0	0
	3	29,218	797		0	0			30,015	32,785	32,278
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,666	52		0	0			1,718	1,817	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	20,000							20,000	20,000	16,613
	13	21,666	52		0	0			21,718	21,817	16,613
	14	465							465	465	465
	15	10,000							10,000	10,000	19,300
Intergovernmental:											
	16								0	0	6,300
	17		22,400						22,400	22,400	16,643
	18	10,500							10,500	10,500	13,800
	19	8,000	3,240						11,240	11,240	0
	20	18,500	25,640	0	0	0		0	44,140	44,140	36,743
Charges for Fees & Service:											
	21							28,500	28,500	28,500	21,408
	22							21,500	21,500	21,500	24,170
	23							0	0	0	0
	24							0	0	0	0
	25							0	0	0	0
	26							0	0	0	0
	27	17,000							17,000	17,000	12,250
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32							3,000	3,000	3,000	0
	33								0	0	185
	34	17,000	0		0	0	0	53,000	70,000	70,000	58,013
	35		8,000						8,000	8,000	0
	36	8,400							8,400	8,400	3,700
Other Financing Sources:											
	37				30,000				30,000	30,400	30,400
	38								0	0	0
	39	0	0	0	30,000	0	0	0	30,000	30,400	30,400
	40					150,000			150,000	165,000	194,257
	41								0	0	0
	42	0	0	0	30,000	150,000	0	0	180,000	195,400	224,657
Total Revenues except for beginning fund balance											
	43	105,249	34,489	0	30,000	150,000	0	53,000	372,738	391,007	391,769
	44	507,628	14,165	0	0	0	0	114,855	636,648	646,908	593,170
	45	612,877	48,654	0	30,000	150,000	0	167,855	1,009,386	1,037,915	984,939

CITY OF
Coulter
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)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	29,218	797		0	0			30,015	32,785	32,278
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	29,218	797		0	0			30,015	32,785	32,278
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	21,666	52		0	0			21,718	21,817	16,613
Licenses & Permits	7	465	0					0	465	465	465
Use of Money and Property	8	10,000	0	0	0	0	0	0	10,000	10,000	19,300
Intergovernmental	9	18,500	25,640	0	0	0		0	44,140	44,140	36,743
Charges for Fees & Service	10	17,000	0		0	0	0	53,000	70,000	70,000	58,013
Special Assessments	11	0	8,000		0	0		0	8,000	8,000	0
Miscellaneous	12	8,400	0		0	0		0	8,400	8,400	3,700
Sub-Total Revenues	13	105,249	34,489	0	0	0	0	53,000	192,738	195,607	167,112
Other Financing Sources:											
Total Transfers In	14	0	0	0	30,000	0	0	0	30,000	30,400	30,400
Proceeds of Debt	15	0	0	0	0	150,000		0	150,000	165,000	194,257
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	105,249	34,489	0	30,000	150,000	0	53,000	372,738	391,007	391,769
Expenditures & Other Financing Uses											
Public Safety	18	18,650	0	0			0		18,650	18,650	15,368
Public Works	19	26,000	35,000	0			0		61,000	61,000	67,460
Health and Social Services	20	350	0	0			0		350	350	950
Culture and Recreation	21	55,100	0	0			0		55,100	55,100	14,898
Community and Economic Development	22	2,000	0	0			0		2,000	2,000	0
General Government	23	18,767	0	0			0		18,767	18,767	17,642
Debt Service	24	0	0	0	30,000		0		30,000	0	0
Capital Projects	25	0	0	0		150,000	0		150,000	165,000	150,000
Total Government Activities Expenditures	26	120,867	35,000	0	30,000	150,000	0		335,867	320,867	266,318
Business Type Proprietary: Enterprise & ISF	27							50,000	50,000	50,000	41,313
Total Gov & Bus Type Expenditures	28	120,867	35,000	0	30,000	150,000	0	50,000	385,867	370,867	307,631
Total Transfers Out	29	0	0	0	30,000	0	0	0	30,000	30,400	30,400
Total ALL Expenditures/Fund Transfers Out	30	120,867	35,000	0	60,000	150,000	0	50,000	415,867	401,267	338,031
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-15,618	-511	0	-30,000	0	0	3,000	-43,129	-10,260	53,738
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	507,628	14,165	0	0	0	0	114,855	636,648	646,908	593,170
Ending Fund Balance June 30	35	492,010	13,654	0	-30,000	0	0	117,855	593,519	636,648	646,908

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

Fiscal Year
2010

City Name: Coulter

	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)	GO BONDS	195,000	7-03	20,000	1,828		21,828	21,828	0
(2)	RUT Bonds	70,000	7-03	10,000	872		10,872	10,872	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			30,000	2,700	0	32,700	32,700	0

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

Fiscal Year

2010

City Name: Coulter

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
				30,000	2,700	0	32,700	32,700	0

