

FEDERAL IDENTIFICATION NUMBER:
35-1599149

STATE OF INDIANA
STATE BOARD OF ACCOUNTS
302 W. WASHINGTON ST., E418
INDIANAPOLIS, IN 46204-2765
TELEPHONE: (317) 232-2513

UNIT NAME:

KENNARD CIVIL TOWN

COUNTY:

HENRY COUNTY

ID: 33-3-671

(State Board of Accounts USE ONLY)

ANNUAL CITY AND TOWN FINANCIAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

CTAR-1 (REVISED 2009)

FOR THE FISCAL YEAR THAT ENDED 2009

CONTENTS:

- PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
- PART 2 - RECEIPT REPORT - ACTUAL RECEIPTS BY FUND
- PART 3 - DISBURSEMENTS REPORT BY FUND AND DEPARTMENT
- PART 4 - ENTERPRISE FUND REPORT: WATER, WASTEWATER, ELECTRIC, GAS, PUBLIC
TRANSPORTATION, TRASH COLLECTION
- PART 5 - CASH AND INVESTMENTS
- PART 6 - LONG-TERM INDEBTEDNESS (NOT USED FOR 2009)
- PART 7 - INTERGOVERNMENTAL EXPENDITURES
- PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS (NOT USED FOR 2009)
- PART 9 - STATEMENT OF STATE GRANT RECEIPTS (NOT USED FOR 2009)
- PART 10 - REPORT OF CAPITAL ASSETS (NOT USED FOR 2009)
- PART 11 - REPORT OF FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES

CERTIFICATION: This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief.

SIGNATURE OF OFFICIAL: _____

TITLE: CLERK TREASURER

PRINTED NAME OF OFFICIAL: JULIE SNYDER

DATE SIGNED: _____

ADDRESS: P.O. BOX 167

CITY: KENNARD

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM):

EMAIL ADDRESS: TOWNOFKENNARD@GMAIL.COM

(765) 785-2331

ZIP: 47351-0000

*If the unit of government, or departments thereof, has more than one Federal Identification Number, please list on a separate sheet and attach to this report (1) the assigned number(s), (2) the name or department identified by this number(s), and (3) corresponding address(es).

CASH UNITS ONLY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(CITY/TOWN ONLY)

FOR THE FISCAL YEAR ENDING 2009

| <u>Funds</u> | <u>Beginning Cash Fund Balances 01/01/2009</u> | <u>2009 Receipts</u> | <u>2009 Disbursements</u> | <u>Ending Cash Fund Balances 12/31/2009</u> | <u>Investments at 12/31/2009</u> | <u>Total Cash and Investments at 12/31/2009</u> |
|-------------------------------------|--|----------------------|---------------------------|---|----------------------------------|---|
| Section I | | | | | | |
| FUND TYPE: GENERAL | | | | | | |
| GENERAL | \$21,158.63 | \$74,717.11 | \$47,880.22 | \$47,995.52 | \$0.00 | \$47,995.52 |
| Total by Fund Type: | \$21,158.63 | \$74,717.11 | \$47,880.22 | \$47,995.52 | \$0.00 | \$47,995.52 |
| FUND TYPE: SPECIAL REVENUE | | | | | | |
| LOCAL ROAD AND STREET | \$17,283.84 | \$2,013.28 | \$3,202.68 | \$16,094.44 | \$0.00 | \$16,094.44 |
| MOTOR VEHICLE HIGHWAY | \$31,706.78 | \$16,096.25 | \$5,868.92 | \$41,934.11 | \$0.00 | \$41,934.11 |
| RAINY DAY | \$1,332.74 | \$0.00 | \$0.00 | \$1,332.74 | \$0.00 | \$1,332.74 |
| RIVERBOAT | \$16,370.70 | \$2,847.41 | \$1,448.17 | \$17,769.94 | \$0.00 | \$17,769.94 |
| Total by Fund Type: | \$66,694.06 | \$20,956.94 | \$10,519.77 | \$77,131.23 | \$0.00 | \$77,131.23 |
| FUND TYPE: CAPITAL PROJECTS | | | | | | |
| CUMULATIVE CAPL IMPRV CIGARETTE TAX | \$5,110.84 | \$1,395.18 | \$0.00 | \$6,506.02 | \$0.00 | \$6,506.02 |
| Total by Fund Type: | \$5,110.84 | \$1,395.18 | \$0.00 | \$6,506.02 | \$0.00 | \$6,506.02 |
| FUND TYPE: AGENCY | | | | | | |
| PAYROLL | \$0.00 | \$28,096.56 | \$28,096.56 | \$0.00 | \$0.00 | \$0.00 |
| Total by Fund Type: | \$0.00 | \$28,096.56 | \$28,096.56 | \$0.00 | \$0.00 | \$0.00 |
| Subtotal All Funds: | \$92,963.53 | \$125,165.79 | \$86,496.55 | \$131,632.77 | \$0.00 | \$131,632.77 |

Section II

Less:

| | | | | | | |
|---------------------------------------|--------|---------------------|--------------------|--------|--|--|
| Investment Sales | \$0.00 | | | | | |
| Investment Purchases | | | \$0.00 | | | |
| Transfers In | | \$0.00 | | | | |
| Transfers Out | | | | \$0.00 | | |
| Net Receipts and Disbursements | | \$125,165.79 | \$86,496.55 | | | |

CASH AND INVESTMENTS ON PART 4 ARE 0.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

CASH UNITS ONLY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(UTILITIES ONLY)

FOR THE FISCAL YEAR ENDING 2009

| <u>Funds</u> | <u>Beginning Cash Fund Balances 01/01/2009</u> | <u>2009 Receipts</u> | <u>2009 Disbursements</u> | <u>Ending Cash Fund Balances 12/31/2009</u> | <u>Investments at 12/31/2009</u> | <u>Total Cash and Investments at 12/31/2009</u> |
|-----------------------------------|--|----------------------|---------------------------|---|----------------------------------|---|
| Section I | | | | | | |
| FUND TYPE: ENTERPRISE | | | | | | |
| WASTEWATER UTIL-BOND AND INTEREST | \$12,900.00 | \$13,000.00 | \$10,750.00 | \$15,150.00 | \$0.00 | \$15,150.00 |
| WASTEWATER UTILITY-CONSTRUCTION | \$135,000.00 | \$9.67 | \$54,478.50 | \$80,531.17 | \$0.00 | \$80,531.17 |
| WASTEWATER UTILITY-DEPREC/IMPROVE | \$29,852.67 | \$46,500.00 | \$61,861.81 | \$14,490.86 | \$0.00 | \$14,490.86 |
| WASTEWATER UTILITY-OPERATING | \$37,669.93 | \$94,591.46 | \$60,044.27 | \$72,217.12 | \$0.00 | \$72,217.12 |
| Total by Fund Type: | \$215,422.60 | \$154,101.13 | \$187,134.58 | \$182,389.15 | \$0.00 | \$182,389.15 |

| | | | | | | |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------|---------------------|
| Subtotal All Funds: | \$215,422.60 | \$154,101.13 | \$187,134.58 | \$182,389.15 | \$0.00 | \$182,389.15 |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------|---------------------|

Section II

Less:

| | | | | | | |
|---------------------------------------|--------|---------------------|---------------------|--------|--|--|
| Investment Sales | \$0.00 | | | | | |
| Investment Purchases | | | | \$0.00 | | |
| Transfers In | | \$0.00 | | | | |
| Transfers Out | | | | \$0.00 | | |
| Net Receipts and Disbursements | | \$154,101.13 | \$187,134.58 | | | |

CASH AND INVESTMENTS ON PART 4 ARE 0.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2009

UNIT NAME: KENNARD CIVIL TOWN

COUNTY: HENRY COUNTY

| <u>Title</u> | <u>Amount</u> |
|--|--------------------|
| Fund: <u>GENERAL</u> | |
| GENERAL PROPERTY TAXES | \$45,568.41 |
| Total for: TAXES | \$45,568.41 |
| ABC EXCISE TAX DISTRIBUTION | \$908.54 |
| CIGARETTE TAX DISTR-GENERAL FUND | \$380.51 |
| FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL | \$518.00 |
| COUNTY OPTION INCOME TAX INTERGOVERNMENTAL | \$10,751.04 |
| Total for: INTERGOVERNMENTAL | \$12,558.09 |
| FIRE PROTECTION CONTRACTS | \$3,248.00 |
| Total for: CHARGES FOR SERVICES | \$3,248.00 |
| INTEREST EARNED | \$165.71 |
| RENTAL OF PROPERTY | \$6,000.00 |
| RENTAL OF PROPERTY | \$280.00 |
| CABLE TV FRANCHISE | \$912.18 |
| MISCELLANEOUS REVENUE-OTHER | \$1,009.78 |
| Total for: MISCELLANEOUS | \$8,367.67 |
| INSURANCE REIMBURSEMENTS | \$4,974.94 |
| Total for: OTHER FINANCING SOURCES | \$4,974.94 |
| TOTAL RECEIPTS FOR GENERAL | \$74,717.11 |
| Fund: <u>MOTOR VEHICLE HIGHWAY</u> | |
| MOTOR VEHICLE HIGHWAY DISTRIBUTION | \$11,629.57 |
| WHEEL TAX INTERGOVERNMENTAL | \$4,466.68 |
| Total for: INTERGOVERNMENTAL | \$16,096.25 |
| TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY | \$16,096.25 |
| Fund: <u>LOCAL ROAD AND STREET</u> | |
| LOCAL ROAD AND STREET DISTRIBUTION | \$2,013.28 |
| Total for: INTERGOVERNMENTAL | \$2,013.28 |
| TOTAL RECEIPTS FOR LOCAL ROAD AND STREET | \$2,013.28 |
| Fund: <u>RIVERBOAT</u> | |
| RIVERBOAT REVENUE SHARING | \$2,847.41 |
| Total for: INTERGOVERNMENTAL | \$2,847.41 |
| TOTAL RECEIPTS FOR RIVERBOAT | \$2,847.41 |
| Fund: <u>CUMULATIVE CAPL IMPRV CIGARETTE TAX</u> | |
| CIGARETTE TAX DISTR-CCI FUND | \$1,395.18 |
| Total for: INTERGOVERNMENTAL | \$1,395.18 |

UNIT NAME: KENNARD CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: HENRY COUNTY

FOR THE FISCAL YEAR ENDING 2009

| <u>Title</u> | <u>Amount</u> |
|---|---------------------|
| TOTAL RECEIPTS FOR CUMULATIVE CAPL IMPRV CIGARETTE TAX | \$1,395.18 |
| Fund: <u>PAYROLL</u> | |
| AGENCY FUND ADDITIONS | \$28,096.56 |
| Total for: OTHER FINANCING SOURCES | \$28,096.56 |
| TOTAL RECEIPTS FOR PAYROLL | \$28,096.56 |
| Total Receipts: | \$125,165.79 |

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3A- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2009

ID: 33-3-671 PAGE: 1
COUNTY: HENRY COUNTY
UNIT NAME: KENNARD CIVIL TOWN

| | | |
|-------|----------------------------|-------------------|
| Fund: | MOTOR VEHICLE HIGHWAY | |
| | OTHER SERVICES AND CHARGES | \$5,868.92 |
| | TOTAL | \$5,868.92 |

| | | |
|-------|----------------------------|-------------------|
| Fund: | LOCAL ROAD AND STREET | |
| | OTHER SERVICES AND CHARGES | \$3,202.68 |
| | TOTAL | \$3,202.68 |

| | | |
|-------|----------------|-------------------|
| Fund: | RIVERBOAT | |
| | CAPITAL OUTLAY | \$1,448.17 |
| | TOTAL | \$1,448.17 |

| | | |
|-------|------------------------|--------------------|
| Fund: | PAYROLL | |
| | AGENCY FUND DEDUCTIONS | \$28,096.56 |
| | TOTAL | \$28,096.56 |

| | | |
|-----------------------------|--|--------------------|
| TOTAL DISBURSEMENTS: | | \$38,616.33 |
|-----------------------------|--|--------------------|

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2009

ID: 33-3-671 PAGE: 1
COUNTY: HENRY COUNTY
UNIT NAME: KENNARD CIVIL TOWN

| | | |
|--------------|----------------------------|--------------------|
| Fund: | GENERAL | |
| Dept: | GENERAL GOVERNMENT EXPENSE | |
| | PERSONAL SERVICES | \$15,087.32 |
| | SUPPLIES | \$4,050.62 |
| | OTHER SERVICES AND CHARGES | \$28,742.28 |
| TOTAL | | \$47,880.22 |

| | |
|----------------------------|-------------|
| BY OBJECT FOR GENERAL | |
| PERSONAL SERVICES | \$15,087.32 |
| SUPPLIES | \$4,050.62 |
| OTHER SERVICES AND CHARGES | \$28,742.28 |
| CAPITAL OUTLAY | \$0.00 |
| OTHER DISBURSEMENTS | \$0.00 |
| TRANSFER OF FUNDS | \$0.00 |
| PURCHASE OF INVESTMENTS | \$0.00 |

| | |
|----------------------|--------------------|
| TOTAL GENERAL | \$47,880.22 |
|----------------------|--------------------|

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

REVENUES

| Fund Name | Expense Category | Account Title | Amount |
|--|--------------------------------|-----------------------------|---------------------|
| WASTEWATER UTILITY-OPERATING | NO FUNCTION NEEDED | | \$91,409.85 |
| | NO FUNCTION NEEDED | | \$781.61 |
| | NO FUNCTION NEEDED | REFUNDS-OTHER ENGINEER FEES | \$2,400.00 |
| | Expense Category Total: | | \$94,591.46 |
| | Fund Total: | | \$94,591.46 |
| WASTEWATER UTIL-BOND AND INTEREST | NO FUNCTION NEEDED | | \$13,000.00 |
| | Expense Category Total: | | \$13,000.00 |
| | Fund Total: | | \$13,000.00 |
| WASTEWATER UTILITY-DEPREC/IMPROVE | NO FUNCTION NEEDED | | \$40,000.00 |
| | NO FUNCTION NEEDED | | \$6,500.00 |
| | Expense Category Total: | | \$46,500.00 |
| | Fund Total: | | \$46,500.00 |
| WASTEWATER UTILITY-CONSTRUCTION BAN OPENED 11/18/2009 SEWER PROJECT | NO FUNCTION NEEDED | | \$9.67 |
| | Expense Category Total: | | \$9.67 |
| | Fund Total: | | \$9.67 |
| Total REVENUES: | | | \$154,101.13 |

EXPENDITURES

| | | | |
|------------------------------|--------------------------------|---|--------------------|
| WASTEWATER UTILITY-OPERATING | GENERAL CATEGORIES | | \$6,000.00 |
| | GENERAL CATEGORIES | | \$8,499.84 |
| | GENERAL CATEGORIES | | \$1,174.83 |
| | GENERAL CATEGORIES | PURCHASED POWER ELECTRIC BILL | \$3,542.02 |
| | GENERAL CATEGORIES | CONTRACTUAL SERVICES-PROFESSIONAL OPERATOR | \$9,000.00 |
| | GENERAL CATEGORIES | | \$1,484.00 |
| | GENERAL CATEGORIES | CONTRACTUAL SERVICES-OTHER ATTORNEY | \$1,500.50 |
| | GENERAL CATEGORIES | | \$160.00 |
| | GENERAL CATEGORIES | | \$4,443.94 |
| | GENERAL CATEGORIES | | \$4,739.14 |
| | Expense Category Total: | | \$40,544.27 |
| | NO FUNCTION NEEDED | | \$13,000.00 |
| | NO FUNCTION NEEDED | | \$6,500.00 |
| | Expense Category Total: | | \$19,500.00 |

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

Fund Total:

\$60,044.27

| Fund Name | Expense Category | Account Title | Amount |
|--|--------------------------------|--|---------------------|
| WASTEWATER UTIL-BOND AND INTEREST | NO FUNCTION NEEDED | | \$7,000.00 |
| | NO FUNCTION NEEDED | | \$3,750.00 |
| | Expense Category Total: | | \$10,750.00 |
| | Fund Total: | | \$10,750.00 |
| WASTEWATER UTILITY-DEPREC/IMPROVE | NO FUNCTION NEEDED | | \$461.81 |
| | NO FUNCTION NEEDED | | \$0.00 |
| | NO FUNCTION NEEDED | OTHER DISBURSEMENTS ENGINEER FEES, SCHUCH | \$56,000.00 |
| | NO FUNCTION NEEDED | OTHER DISBURSEMENTS BEUMER CONSULTING | \$3,000.00 |
| | Expense Category Total: | | \$2,400.00 |
| | Fund Total: | | \$61,861.81 |
| WASTEWATER UTILITY-CONSTRUCTION BAN OPENED 11/18/2009 SEWER PROJECT | NO FUNCTION NEEDED | OTHER DISBURSEMENTS CLOSING FEES ON BAN | \$13,880.50 |
| | NO FUNCTION NEEDED | OTHER DISBURSEMENTS DESIGN FEE, ENGINEER, SHCUCH | \$40,586.00 |
| | NO FUNCTION NEEDED | OTHER DISBURSEMENTS WIRE FEE FOR CLOSING 11/20/10 | \$12.00 |
| | Expense Category Total: | | \$54,478.50 |
| | Fund Total: | | \$54,478.50 |
| Total EXPENDITURES: | | | \$187,134.58 |

CASH

| <u>Purchase Date</u> | <u>Fund Name</u> | <u>Description</u> | <u>Serial No./Acct. No.</u> | <u>Investment Balance, Jan 1</u> | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>Purchase Cost</u> |
|----------------------|------------------|--------------------|---------------------------------|----------------------------------|----------------------|----------------------|----------------------|
| | | 12345 | GENERAL CHECKING | | | | \$131,632.77 |
| | | 12345 | WASTEWATER CHECKING | | | | \$101,929.18 |
| | | 12345 | BAN WASTEWATER CONSTRUCTI | | | | \$80,531.17 |
| Total CASH: | | | | | | | \$314,093.12 |

INVESTMENTS

| <u>Purchase Date</u> | <u>Fund Name</u> | <u>Description</u> | <u>Serial No./Acct. No.</u> | <u>Investment Balance, Jan 1</u> | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>Purchase Cost</u> |
|---------------------------|---|------------------------|-----------------------------|----------------------------------|----------------------|----------------------|----------------------|
| 01/01/2009 | WASTEWATER UTIL-BOND AND INTEREST | CERTIFICATE OF DEPOSIT | 19118726 | \$11,000.00 | 12/31/2010 | 1.00 | \$0.00 |
| 01/01/2009 | WASTEWATER UTIL-BOND AND INTEREST | CERTIFICATE OF DEPOSIT | 19141915 | \$11,000.00 | 12/31/2010 | 1.00 | \$0.00 |
| Total by Fund: | | | | | | | \$0.00 |
| Total INVESTMENTS: | | | | | | | \$0.00 |

Total Cash and Investments: **\$314,093.12**

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KENNARD CIVIL TOWN
COUNTY: HENRY COUNTY

ID: 33-3-671

PAGE: 1

FOR THE FISCAL YEAR ENDING 2009

PART 6 - INDEBTEDNESS

OUTSTANDING 1-1- (BEGINNING YEAR)

PRINCIPAL ISSUED DURING YEAR

PRINCIPAL RETIRED DURING YEAR

OUTSTANDING 12-31- (ENDING YEAR)

INTEREST PAID DURING (FULL YEAR)

PART 7 - INTERGOVERNMENTAL EXPENDITURES

OF THE EXPENDITURES REPORTED IN PART 3, HOW MUCH WAS PAID TO
OTHER GOVERNMENTAL UNITS FOR:

| | |
|---|--------|
| | \$0.00 |
| TOTAL PAID TO LOCAL AND STATE GOVERNMENTS | \$0.00 |

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KENNARD CIVIL TOWN

ID: 33-3-671

COUNTY: HENRY COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2009

PAGE: 1

| <u>CFDA Number</u> | <u>Federal Title</u> | <u>Agency</u> | <u>Award Amount</u> | <u>Fund Title</u> | <u>Receipts</u> | <u>Disbursements</u> |
|------------------------|----------------------|---------------|---------------------|-------------------|-----------------|----------------------|
|------------------------|----------------------|---------------|---------------------|-------------------|-----------------|----------------------|

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KENNARD CIVIL TOWN

ID: 33-3-671

COUNTY: HENRY COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2009

PAGE: 1

| <u>Grant Number</u> | <u>Project Name</u> | <u>State Agency</u> | <u>Award Amount</u> | <u>Fund Title</u> | <u>Receipts</u> | <u>Disbursements</u> |
|-------------------------|---------------------|---------------------|---------------------|-------------------|-----------------|----------------------|
|-------------------------|---------------------|---------------------|---------------------|-------------------|-----------------|----------------------|

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 10 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2009

COUNTY: HENRY COUNTY
UNIT NAME: KENNARD CIVIL TOWN

ID: 33-3-671
PAGE: 1

BALANCE, JANUARY 1

ADDITIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL ADDITIONS

REDUCTIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL REDUCTIONS

BALANCE, DECEMBER 31

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KENNARD CIVIL TOWN

ID: 33-3-671

COUNTY: HENRY COUNTY

PART 11 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2009

PAGE: 1

| <u>Federal ID</u> | <u>Name</u> | <u>Address</u> | <u>County of Operation</u> | <u>Name of Operating Officer</u> | <u>Phone Number</u> | <u>Description of Funding</u> | <u>Amount</u> |
|-------------------|-------------|----------------|----------------------------|----------------------------------|---------------------|-------------------------------|---------------|
|-------------------|-------------|----------------|----------------------------|----------------------------------|---------------------|-------------------------------|---------------|