



KLAMATH COUNTY BOARD OF COMMISSIONERS  
 Agenda Item Summary

|                  |                     |          |
|------------------|---------------------|----------|
| Agenda Category: | SUPPLEMENTAL BUDGET | Item No: |
|------------------|---------------------|----------|

**Meeting Date:** January 19, 2021

**Originating Department:** FINANCE

**Issue:** In the Matter of the Adoption of a Supplemental Budget within the Veterans Service Fund.

**Background:** The Veterans fund beginning fund balance was budgeted in April of 2020 and was significantly lower than the amount reported to the State in September 2020. This resolution increases the beginning fund balance to match the State’s records, increases personnel related expenditures due to a reclassification and unbudgeted union cost of living adjustment and increases operating contingency.

**Fiscal Impact:** \$53,589.00 increase in revenues and expenditures in the Veterans Service Fund.

**Recommended Motion:** The Board of Commissioners of Klamath County, Oregon hereby approve the Supplemental budget for fiscal year 2020-21 as outlined in the attached documents for changes to the Veterans Service Fund.

Department Head Signature: *Kathleen K. Pierce*

DONE AND DATED this \_\_\_\_ day of \_\_\_\_\_.

|                                   |                                   |                                   |
|-----------------------------------|-----------------------------------|-----------------------------------|
| Chair                             | Vice-Chair                        | Commissioner                      |
| Approved <input type="checkbox"/> | Approved <input type="checkbox"/> | Approved <input type="checkbox"/> |
| Denied <input type="checkbox"/>   | Denied <input type="checkbox"/>   | Denied <input type="checkbox"/>   |

BOARD OF COUNTY COMMISSIONERS  
 KLAMATH COUNTY, OREGON

IN THE MATTER OF THE ADOPTION )  
 OF A SUPPLEMENTAL BUDGET )  
 WITHIN THE VETERANS SERVICE )  
FUND FOR FISCAL YEAR 2020-21 )

BUDGET RESOLUTION NO. \_\_\_\_\_

WHEREAS, 2020-21 fiscal year Veterans Service Beginning Fund Balance was budgeted at an amount less than the amount reported to the State of Oregon; and

WHEREAS, Oregon Veteran Service Department requests that the 2020-21 County Veteran Services Beginning Fund balance reflect the amount relayed to them in the grant request process and bring the budget closer to actual; and

WHEREAS, personnel service cost of living adjustment negotiated in the 737 contract and reclassification of one position require an increase in expenditures; and

WHEREAS, proposed adjustments to the budget are in compliance with ORS 294.463, 294.471 and 294.473.

THEREFORE, BE IT RESOLVED that the Board of County Commissioners of Klamath County, Oregon hereby approve the supplemental budget for fiscal year 2020-2021 as outlined below for changes to the Veteran Service Fund; \$53,589.00 fiscal impact; and direct the Budget Officer to make the appropriate entries in the Klamath County Budget to reflect the changes.

|                             | ORIGINAL<br>AMOUNT | AMENDED<br>AMOUNT | CHANGE   |
|-----------------------------|--------------------|-------------------|----------|
| <b>VETERAN SERVICE FUND</b> |                    |                   |          |
| <b>RESOURCES</b>            |                    |                   |          |
| Fund Balances               | \$30,400           | \$83,989          | \$53,589 |
| Revised Total Resources     | \$419,890          | \$473,479         | \$53,589 |
| <b>EXPENDITURE</b>          |                    |                   |          |
| Personnel Services          | \$241,861          | \$267,971         | \$26,110 |
| Contingencies               | \$27,999           | \$55,478          | \$27,479 |
| Revised Total Requirements  | \$419,890          | \$473,479         | \$53,589 |

DONE AND DATED THE \_\_\_\_\_th DAY OF JANUARY, 2021.

\_\_\_\_\_  
 Chair

\_\_\_\_\_  
 Commissioner

\_\_\_\_\_  
 Commissioner

**KLAMATH COUNTY  
SUPPLEMENTAL BUDGET**

Resolution # \_\_\_\_\_

JE# \_\_\_\_\_

POSTED BY: \_\_\_\_\_ Date: \_\_\_\_\_

**DATE:** 1/19/2021  
**DEPARTMENT:** Veteran Services

**SIGNATURE:** \_\_\_\_\_

| <u>BUDGET NUMBER</u>             | <u>LINE ITEM NAME</u>            | <u>INCREASE</u>     | <u>DECREASE</u> |
|----------------------------------|----------------------------------|---------------------|-----------------|
| <u>2470-4070-4071-4000-49950</u> | <u>Beginning Fund Balance</u>    | <u>\$53,589.00</u>  | _____           |
| <u>2470-4070-4071-4000-50000</u> | <u>Salaries and Wages</u>        | <u>\$20,000.00</u>  | _____           |
| <u>2470-4070-4071-4000-50110</u> | <u>Overtime</u>                  | <u>\$100.00</u>     | _____           |
| <u>2470-4070-4071-4000-51100</u> | <u>FICA</u>                      | <u>\$1,530.00</u>   | _____           |
| <u>2470-4070-4071-4000-51200</u> | <u>Workmans Compensation Tax</u> | <u>\$40.00</u>      | _____           |
| <u>2470-4070-4071-4000-51330</u> | <u>Life Insurance</u>            | <u>\$40.00</u>      | _____           |
| <u>2470-4070-4071-4000-51340</u> | <u>Short Term Disability</u>     | <u>\$100.00</u>     | _____           |
| <u>2470-4070-4071-4000-51400</u> | <u>Retirement - General</u>      | <u>\$3,400.00</u>   | _____           |
| <u>2470-4070-4071-4000-51560</u> | <u>Unemployment Compensation</u> | <u>\$100.00</u>     | _____           |
| <u>2470-4070-4071-4000-51570</u> | <u>Workmans Compensation</u>     | <u>\$800.00</u>     | _____           |
| <u>2470-4070-4071-4000-98000</u> | <u>Operating Contingency</u>     | <u>\$27,479.00</u>  | _____           |
| _____                            | _____                            | _____               | _____           |
| _____                            | _____                            | _____               | _____           |
| _____                            | _____                            | _____               | _____           |
| _____                            | _____                            | _____               | _____           |
| _____                            | _____                            | _____               | _____           |
| _____                            | _____                            | _____               | _____           |
| _____                            | _____                            | _____               | _____           |
| _____                            | _____                            | _____               | _____           |
| _____                            | _____                            | _____               | _____           |
| _____                            | _____                            | _____               | _____           |
| _____                            | _____                            | _____               | _____           |
| _____                            | _____                            | _____               | _____           |
| _____                            | _____                            | _____               | _____           |
| _____                            | _____                            | _____               | _____           |
| _____                            | _____                            | _____               | _____           |
| _____                            | _____                            | _____               | _____           |
| _____                            | _____                            | _____               | _____           |
| _____                            | _____                            | _____               | _____           |
| <u>TOTAL</u>                     | _____                            | <u>\$107,178.00</u> | <u>\$0.00</u>   |

# General Ledger

## Budget Status

User: vnoel  
 Printed: 12/31/2020 - 8:51 AM  
 Period: 1 to 12, 2021



| Account Number            | Description                | Budget Amount | Period Amount | YTD Amount | YTD Var    | Encumbered Amount | Available  | % Available |
|---------------------------|----------------------------|---------------|---------------|------------|------------|-------------------|------------|-------------|
| Fund 2470                 | Veterans Service           |               |               |            |            |                   |            |             |
| Dept 2470-0000            | Non-Departmental           |               |               |            |            |                   |            |             |
| R41                       | Interest                   |               |               |            |            |                   |            |             |
| 2470-0000-0000-0000-44950 | Investments - Interest On  | 0.00          | 0.00          | 0.00       | 0.00       | 0.00              | 0.00       | 0.00        |
|                           | R41 Sub Totals:            | 0.00          | 0.00          | 0.00       | 0.00       | 0.00              | 0.00       | 0.00        |
|                           | Revenue Sub Totals:        | 0.00          | 0.00          | 0.00       | 0.00       | 0.00              | 0.00       | 0.00        |
|                           | Dept 0000 Sub Totals:      | 0.00          | 0.00          | 0.00       | 0.00       | 0.00              |            |             |
| Dept 2470-4070            | Veterans Services          |               |               |            |            |                   |            |             |
| R10                       | Property Taxes             |               |               |            |            |                   |            |             |
| 2470-4070-4071-4000-40010 | Property Taxes - Current   | 275,000.00    | 288,463.58    | 288,463.58 | -13,463.58 | 0.00              | -13,463.58 | 0.00        |
| 2470-4070-4071-4000-40011 | Property Taxes - Prior     | 0.00          | 0.00          | 0.00       | 0.00       | 0.00              | 0.00       | 0.00        |
|                           | R10 Sub Totals:            | 275,000.00    | 288,463.58    | 288,463.58 | -13,463.58 | 0.00              | -13,463.58 | 0.00        |
| R20                       | Licenses, Fees and Permits |               |               |            |            |                   |            |             |
| 2470-4070-4071-4000-41000 | Fees, Licenses and Permits | 0.00          | 0.00          | 0.00       | 0.00       | 0.00              | 0.00       | 0.00        |
|                           | R20 Sub Totals:            | 0.00          | 0.00          | 0.00       | 0.00       | 0.00              | 0.00       | 0.00        |
| R30                       | Charges for Service        |               |               |            |            |                   |            |             |
| 2470-4070-4071-4000-43000 | Charges for Service        | 0.00          | 0.00          | 0.00       | 0.00       | 0.00              | 0.00       | 0.00        |
|                           | R30 Sub Totals:            | 0.00          | 0.00          | 0.00       | 0.00       | 0.00              | 0.00       | 0.00        |
| R40                       | Other Local Revenue        |               |               |            |            |                   |            |             |
| 2470-4070-4071-4000-44000 | Miscellaneous              | 0.00          | 0.00          | 0.00       | 0.00       | 0.00              | 0.00       | 0.00        |
|                           | R40 Sub Totals:            | 0.00          | 0.00          | 0.00       | 0.00       | 0.00              | 0.00       | 0.00        |
| R41                       | Interest                   |               |               |            |            |                   |            |             |
| 2470-4070-4071-4000-44950 | Investments - Interest On  | 0.00          | 233.79        | 233.79     | -233.79    | 0.00              | -233.79    | 0.00        |
|                           | R41 Sub Totals:            | 0.00          | 233.79        | 233.79     | -233.79    | 0.00              | -233.79    | 0.00        |
| R50                       | Federal Government         |               |               |            |            |                   |            |             |
| 2470-4070-4071-4000-46000 | Grants - Federal           | 0.00          | 29.85         | 29.85      | -29.85     | 0.00              | -29.85     | 0.00        |

| Account Number            | Description                   | Budget Amount | Period Amount | YTD Amount | YTD Var     | Encumbered Amount | Available   | % Available |
|---------------------------|-------------------------------|---------------|---------------|------------|-------------|-------------------|-------------|-------------|
|                           | R50 Sub Totals:               | 0.00          | 29.85         | 29.85      | -29.85      | 0.00              | -29.85      | 0.00        |
| R51                       | State of Oregon               |               |               |            |             |                   |             |             |
| 2470-4070-4071-4000-45100 | Grants - State In Aid         | 114,490.00    | 28,622.50     | 28,622.50  | 85,867.50   | 0.00              | 85,867.50   | 75.00       |
|                           | R51 Sub Totals:               | 114,490.00    | 28,622.50     | 28,622.50  | 85,867.50   | 0.00              | 85,867.50   | 75.00       |
| R90                       | Fund Balances                 |               |               |            |             |                   |             |             |
| 2470-4070-4071-4000-49950 | Beginning Fund Balance        | 30,400.00     | 191,682.81    | 191,682.81 | -161,282.81 | 0.00              | -161,282.81 | 0.00        |
| 2470-4070-4071-4000-49951 | GW Beginning Fund Balance Adj | 0.00          | 0.00          | 0.00       | 0.00        | 0.00              | 0.00        | 0.00        |
|                           | R90 Sub Totals:               | 30,400.00     | 191,682.81    | 191,682.81 | -161,282.81 | 0.00              | -161,282.81 | 0.00        |
|                           | Revenue Sub Totals:           | 419,890.00    | 509,032.53    | 509,032.53 | -89,142.53  | 0.00              | -89,142.53  | 0.00        |
| E10                       | Personnel Services            |               |               |            |             |                   |             |             |
| 2470-4070-4071-4000-50000 | Salaries and Wages            | 151,264.00    | 67,327.10     | 67,327.10  | 83,936.90   | 0.00              | 83,936.90   | 55.49       |
| 2470-4070-4071-4000-50110 | Overtime                      | 0.00          | 58.30         | 58.30      | -58.30      | 0.00              | -58.30      | 0.00        |
| 2470-4070-4071-4000-51100 | FICA                          | 11,572.00     | 5,176.56      | 5,176.56   | 6,395.44    | 0.00              | 6,395.44    | 55.27       |
| 2470-4070-4071-4000-51200 | Workmans Compensation Tax     | 69.00         | 26.64         | 26.64      | 42.36       | 0.00              | 42.36       | 61.39       |
| 2470-4070-4071-4000-51300 | Medical Insurance             | 49,200.00     | 7,355.76      | 7,355.76   | 41,844.24   | 0.00              | 41,844.24   | 85.05       |
| 2470-4070-4071-4000-51310 | VEBA                          | 0.00          | 13,353.68     | 13,353.68  | -13,353.68  | 0.00              | -13,353.68  | 0.00        |
| 2470-4070-4071-4000-51330 | Life Insurance                | 67.00         | 30.48         | 30.48      | 36.52       | 0.00              | 36.52       | 54.51       |
| 2470-4070-4071-4000-51340 | Short Term Disability         | 571.00        | 248.16        | 248.16     | 322.84      | 0.00              | 322.84      | 56.54       |
| 2470-4070-4071-4000-51400 | Retirement - General          | 25,715.00     | 11,445.66     | 11,445.66  | 14,269.34   | 0.00              | 14,269.34   | 55.49       |
|                           | E10 Sub Totals:               | 238,458.00    | 105,022.34    | 105,022.34 | 133,435.66  | 0.00              | 133,435.66  | 55.96       |
| E11                       | Interdepartmental Charges     |               |               |            |             |                   |             |             |
| 2470-4070-4071-4000-51560 | Unemployment Compensation     | 756.00        | 336.90        | 336.90     | 419.10      | 0.00              | 419.10      | 55.44       |
| 2470-4070-4071-4000-51570 | Workmans Compensation         | 2,647.00      | 1,117.43      | 1,117.43   | 1,529.57    | 0.00              | 1,529.57    | 57.79       |
|                           | E11 Sub Totals:               | 3,403.00      | 1,454.33      | 1,454.33   | 1,948.67    | 0.00              | 1,948.67    | 57.26       |
| E20                       | Material and Services         |               |               |            |             |                   |             |             |
| 2470-4070-4071-4000-60010 | Advertising                   | 6,000.00      | 5,425.00      | 5,425.00   | 575.00      | 0.00              | 575.00      | 9.58        |
| 2470-4070-4071-4000-61200 | Committee Expenses            | 600.00        | 274.39        | 274.39     | 325.61      | 0.00              | 325.61      | 54.27       |
| 2470-4070-4071-4000-62000 | Contract Services             | 200.00        | 0.00          | 0.00       | 200.00      | 0.00              | 200.00      | 100.00      |
| 2470-4070-4071-4000-62060 | Future Special Projects       | 0.00          | 0.00          | 0.00       | 0.00        | 0.00              | 0.00        | 0.00        |
| 2470-4070-4071-4000-62320 | Software Support              | 1,347.00      | 0.00          | 0.00       | 1,347.00    | 0.00              | 1,347.00    | 100.00      |
| 2470-4070-4071-4000-63100 | Dues                          | 2,554.00      | 150.00        | 150.00     | 2,404.00    | 0.00              | 2,404.00    | 94.13       |
| 2470-4070-4071-4000-63105 | Fees                          | 0.00          | 0.00          | 0.00       | 0.00        | 0.00              | 0.00        | 0.00        |
| 2470-4070-4071-4000-63320 | Computer Equipment            | 0.00          | 10.99         | 10.99      | -10.99      | 0.00              | -10.99      | 0.00        |
| 2470-4070-4071-4000-65110 | Public Outreach               | 38,175.00     | 5,250.00      | 5,250.00   | 32,925.00   | 0.00              | 32,925.00   | 86.25       |
| 2470-4070-4071-4000-65310 | Equipment Rent                | 0.00          | 149.95        | 149.95     | -149.95     | 0.00              | -149.95     | 0.00        |
| 2470-4070-4071-4000-66000 | Supplies - Office             | 1,000.00      | 269.38        | 269.38     | 730.62      | 0.00              | 730.62      | 73.06       |

| Account Number            | Description                  | Budget Amount    | Period Amount    | YTD Amount       | YTD Var          | Encumbered Amount | Available        | % Available   |
|---------------------------|------------------------------|------------------|------------------|------------------|------------------|-------------------|------------------|---------------|
| 2470-4070-4071-4000-66010 | Supplies - Other             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              | 0.00             | 0.00          |
| 2470-4070-4071-4000-66020 | Copier Maint & Supplies      | 300.00           | 5.47             | 5.47             | 294.53           | 0.00              | 294.53           | 98.18         |
| 2470-4070-4071-4000-66030 | Postage                      | 150.00           | 70.00            | 70.00            | 80.00            | 0.00              | 80.00            | 53.33         |
| 2470-4070-4071-4000-66040 | Publications & Periodicals   | 180.00           | 176.90           | 176.90           | 3.10             | 0.00              | 3.10             | 1.72          |
| 2470-4070-4071-4000-67000 | Travel & Training            | 17,000.00        | 50.79            | 50.79            | 16,949.21        | 0.00              | 16,949.21        | 99.70         |
| 2470-4070-4071-4000-67555 | Telephone                    | 0.00             | 560.82           | 560.82           | -560.82          | 0.00              | -560.82          | 0.00          |
| 2470-4070-4071-4000-67560 | Data Service Charges         | 0.00             | 91.76            | 91.76            | -91.76           | 0.00              | -91.76           | 0.00          |
| 2470-4070-4071-4000-68000 | GW Materials & Serv Adj      | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              | 0.00             | 0.00          |
|                           | <b>E20 Sub Totals:</b>       | <b>67,506.00</b> | <b>12,485.45</b> | <b>12,485.45</b> | <b>55,020.55</b> | <b>0.00</b>       | <b>55,020.55</b> | <b>81.50</b>  |
| E21                       | Interdepartmental Charges    |                  |                  |                  |                  |                   |                  |               |
| 2470-4070-4071-4000-69900 | Internal Services            | 24,231.00        | 10,096.25        | 10,096.25        | 14,134.75        | 0.00              | 14,134.75        | 58.33         |
| 2470-4070-4071-4000-69910 | Facility Services            | 20,767.00        | 8,652.90         | 8,652.90         | 12,114.10        | 0.00              | 12,114.10        | 58.33         |
| 2470-4070-4071-4000-69920 | Tech Maint Hardware Chg      | 3,042.00         | 1,267.50         | 1,267.50         | 1,774.50         | 0.00              | 1,774.50         | 58.33         |
| 2470-4070-4071-4000-69930 | Tech Maint User Chg          | 2,212.00         | 921.65           | 921.65           | 1,290.35         | 0.00              | 1,290.35         | 58.33         |
| 2470-4070-4071-4000-69940 | Risk Management              | 385.00           | 160.40           | 160.40           | 224.60           | 0.00              | 224.60           | 58.34         |
| 2470-4070-4071-4000-69950 | Insurance Liability          | 919.00           | 382.90           | 382.90           | 536.10           | 0.00              | 536.10           | 58.34         |
| 2470-4070-4071-4000-69989 | Fees - Internal              | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              | 0.00             | 0.00          |
| 2470-4070-4071-4000-69990 | Contract Services - Internal | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              | 0.00             | 0.00          |
| 2470-4070-4071-4000-69991 | Office Supplies - Internal   | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              | 0.00             | 0.00          |
| 2470-4070-4071-4000-69992 | Postage - Internal           | 0.00             | 23.95            | 23.95            | -23.95           | 0.00              | -23.95           | 0.00          |
|                           | <b>E21 Sub Totals:</b>       | <b>51,556.00</b> | <b>21,505.55</b> | <b>21,505.55</b> | <b>30,050.45</b> | <b>0.00</b>       | <b>30,050.45</b> | <b>58.29</b>  |
| E30                       | Capital Outlay               |                  |                  |                  |                  |                   |                  |               |
| 2470-4070-4071-4000-70010 | Office Equipment             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              | 0.00             | 0.00          |
|                           | <b>E30 Sub Totals:</b>       | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>       | <b>0.00</b>      | <b>0.00</b>   |
| E70                       | Interfund Transfers          |                  |                  |                  |                  |                   |                  |               |
| 2470-4070-4071-4000-92010 | Trans - District Attorney    | 30,968.00        | 15,484.00        | 15,484.00        | 15,484.00        | 0.00              | 15,484.00        | 50.00         |
|                           | <b>E70 Sub Totals:</b>       | <b>30,968.00</b> | <b>15,484.00</b> | <b>15,484.00</b> | <b>15,484.00</b> | <b>0.00</b>       | <b>15,484.00</b> | <b>50.00</b>  |
| E80                       | Contingencies                |                  |                  |                  |                  |                   |                  |               |
| 2470-4070-4071-4000-98000 | Operating Contingency        | 27,999.00        | 0.00             | 0.00             | 27,999.00        | 0.00              | 27,999.00        | 100.00        |
|                           | <b>E80 Sub Totals:</b>       | <b>27,999.00</b> | <b>0.00</b>      | <b>0.00</b>      | <b>27,999.00</b> | <b>0.00</b>       | <b>27,999.00</b> | <b>100.00</b> |
| E81                       | Fund Balance & Reserves      |                  |                  |                  |                  |                   |                  |               |
| 2470-4070-4071-4000-99000 | Reserve Future Expenditures  | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              | 0.00             | 0.00          |
|                           | <b>E81 Sub Totals:</b>       | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>       | <b>0.00</b>      | <b>0.00</b>   |
| E90                       | Unappropriated Fund Balance  |                  |                  |                  |                  |                   |                  |               |
| 2470-4070-4071-4000-99900 | Unappropriated Fund Balance  | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              | 0.00             | 0.00          |
| 2470-4070-4071-4000-99901 | GW Unapprop Fund Balance Adj | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              | 0.00             | 0.00          |

| Account Number | Description              | Budget Amount | Period Amount | YTD Amount  | YTD Var    | Encumbered Amount | Available  | % Available |
|----------------|--------------------------|---------------|---------------|-------------|------------|-------------------|------------|-------------|
|                | E90 Sub Totals:          | 0.00          | 0.00          | 0.00        | 0.00       | 0.00              | 0.00       | 0.00        |
|                | Expense Sub Totals:      | 419,890.00    | 155,951.67    | 155,951.67  | 263,938.33 | 0.00              | 263,938.33 | 62.86       |
|                | Dept 4070 Sub Totals:    | 0.00          | -353,080.86   | -353,080.86 | 353,080.86 | 0.00              |            |             |
|                | Fund Revenue Sub Totals: | 419,890.00    | 509,032.53    | 509,032.53  | -89,142.53 | 0.00              | -89,142.53 | 0.00        |
|                | Fund Expense Sub Totals: | 419,890.00    | 155,951.67    | 155,951.67  | 263,938.33 | 0.00              | 263,938.33 | 62.86       |
|                | Fund 2470 Sub Totals:    | 0.00          | -353,080.86   | -353,080.86 | 353,080.86 | 0.00              |            |             |
|                | Revenue Totals:          | 419,890.00    | 509,032.53    | 509,032.53  | -89,142.53 | 0.00              | -89,142.53 | 0.00        |
|                | Expense Totals:          | 419,890.00    | 155,951.67    | 155,951.67  | 263,938.33 | 0.00              | 263,938.33 | 62.86       |
|                | Report Totals:           | 0.00          | -353,080.86   | -353,080.86 | 353,080.86 | 0.00              |            |             |