

Unit Information

Unit Type: County

Year: 2012

Unit Name: Marion

Unit Dependency:

Unit Status: Active

Location Information

Name: Mr. David Ellspermann

Title: Clerk of Circuit Court

Phone: (352) 671-5520

Address:

PO Box 1030
Ocala, FL 34478-1030

Contact Information

Name: Ms. Sharon Harrell

Title: Controller

Phone: (352) 671-5520

Email: sharonh@marioncountyclerk.org

Address:

PO Box 1030
Ocala, FL 34478-1030

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 4/29/2013

Audit Received Date: 4/30/2013

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$166,119,587

Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/29/2013

Auditor Name: Purvis Gray & Company CPAs

Address:

2347 S.E. 17th Street
Ocala, FL 34471

Certification

Chief Financial Officer

Name: David Ellspermann

Title: Clerk of Circuit Court

Chairman/Elected Official

Name: Kathy Bryant

Title: Chairman

Yes No

Have You Experienced a Financial Emergency in this year?

☐☒

If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

☐☐

Revenues Report for FYE 2012

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	46,153,180	48,361,848	724,954								95,239,982
312100 - Local Option Taxes		934,625									934,625
312300 - County Ninth-Cent Voted Fuel Tax		2,011,713									2,011,713
312410 - First Local Option Fuel Tax		7,812,102									7,812,102
312420 - Second Local Option Fuel Tax		881,526	4,254,365								5,135,891
315000 - Communications Service Tax (Chapter 202)	2,715,687	229,105									2,944,792
316000 - Local Business Tax (Chapter 205)	4,200	112,689									116,889
322000 - Building Permits		1,869,145									1,869,145
323700 - Franchise Fee - Solid Waste						583,378					583,378
324110 - Impact Fees - Residential - Public Safety		7,878									7,878
324120 - Impact Fees - Commercial - Public Safety		16,243									16,243
324310 - Impact Fees - Residential - Transportation		94,453									94,453
324320 - Impact Fees - Commercial - Transportation		138,739									138,739
325100 - Special Assessments - Capital Improvement	241,294	2,927,615	2,506,297	610,704							6,285,910
325200 - Special Assessments - Charges for Public Services		29,256,382				11,618,470					40,874,852
329000 - Other Permits, Fees & Special Assessments		48,383									48,383
331100 - Federal Grant - General Government	109,915										109,915
331200 - Federal Grant - Public Safety	257,863	1,220,716									1,478,579
331390 - Federal Grant - Other Physical Environment	142,194	75,100									217,294
331410 - Federal Grant - Airport Development		1,195,247									1,195,247
331490 - Federal Grant - Other Transportation		1,706,954									1,706,954
331500 - Federal Grant - Economic Environment	4,099,689										4,099,689
331690 - Federal Grant - Other Human Services	391,238										391,238
331700 - Federal Grant - Culture/Recreation	41,449										41,449
333000 - Federal Payments In Lieu Of Taxes	19,617	591,689									611,306
334200 - State Grant - Public Safety	240,702	49,538									290,240
334310 - State Grant - Water Supply System	124,472					1,335,995					1,460,467
334360 - State Grant - Stormwater Management		2,925									2,925
334390 - State Grant - Other Physical Environment						27,000					27,000
334410 - State Grant - Airport Development		110,207									110,207
334490 - State Grant - Other Transportation		4,514,171									4,514,171
334700 - State Grant - Culture/Recreation	190,406										190,406
335120 - State Revenue Sharing - Proceeds	6,703,840										6,703,840
335130 - State Revenue Sharing - Insurance Agents County Licenses	68,043										68,043
335140 - State Revenue Sharing - Mobile Home Licenses	181,205										181,205
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	89,467										89,467
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	446,500										446,500
335170 - State Revenue Sharing - Cardroom Tax	46,899										46,899
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	12,891,550		3,345,173								16,236,723
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		77,427									77,427
335490 - State Revenue Sharing - Other Transportation		6,125,763									6,125,763
335690 - State Revenue Sharing - Other Human Services	14,564										14,564
335700 - State Revenue Sharing - Culture/Recreation	18,321										18,321
335800 - State Revenue Sharing - Clerk Allotment from JAC	5,964,097										5,964,097

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
337200 - Local Government Unit Grant - Public Safety	3,874	1,950,051									1,953,925
337300 - Local Government Unit Grant - Physical Environment	5,438	321,074				54,917					381,429
337400 - Local Government Unit Grant - Transportation		1,563,733									1,563,733
337600 - Local Government Unit Grant - Human Services	100,000										100,000
337700 - Local Government Unit Grant - Culture/Recreation	125,000					184,234					309,234
341100 - Service Charge - Recording Fees	1,041,153	600,548									1,641,701
341160 - County Portion (\$2) of \$4 Additional Service Charge	335,033	131,002									466,035
341200 - Internal Service Fund Fees and Charges							27,506,282				27,506,282
341510 - Fees remitted to County from Tax Collector	4,661,832										4,661,832
341530 - Fees remitted to County from Clerk of Circuit Court	912										912
341550 - Fees remitted to County from Supervisor of Elections	5,564										5,564
341560 - Fees remitted to County from Property Appraiser	715,981										715,981
341900 - Other General Government Charges and Fees	761,085	56,872									817,957
342100 - Service Charge - Law Enforcement Services		492,653									492,653
342200 - Service Charge - Fire Protection		2,653									2,653
342300 - Service Charge - Housing for Prisoners	876,814										876,814
342400 - Service Charge - Emergency Management Service Fees/Charges		1,491,521									1,491,521
342500 - Service Charge - Protective Inspection Fees		3,665									3,665
342600 - Service Charge - Ambulance Fees	15,007,309										15,007,309
342900 - Service Charge - Other Public Safety Charges and Fees	246,345	318,491									564,836
343300 - Service Charge - Water Utility						11,207,045					11,207,045
343400 - Service Charge - Garbage/Solid Waste						2,812,176					2,812,176
343500 - Service Charge - Sewer/Wastewater Utility						12,949,561					12,949,561
343600 - Service Charge - Water/Sewer Combination Utility						680					680
344100 - Service Charge - Airports		709,444									709,444
344900 - Service Charge - Other Transportation Charges		126,587									126,587
345100 - Service Charge - Housing	15,775									18,860	34,635
346400 - Service Charge - Animal Control and Shelter Fees	641,852										641,852
347100 - Service Charge - Libraries	6,350										6,350
347200 - Service Charge - Parks and Recreation		917,913									917,913
347500 - Service Charge - Special Recreation Facilities	168,130										168,130
348921 - Court Innovations/Local Requirements		87,906									87,906
348922 - Legal Aid		87,906									87,906
348923 - Law Library		87,906									87,906
348924 - Juvenile Alternative Programs		87,906									87,906
348930 - State Court Facility Surcharge (\$30)	734,504										734,504
348932 - Domestic Violence Surcharge	32,173										32,173
348990 - Other Court Collections Transferred to BOCC	227,310	210,836									438,146
349000 - Other Charges for Services	300	53,282									53,582
351100 - Judgments and Fines - As Decided by County Court Criminal	173,937										173,937
351500 - Judgments and Fines - As Decided by Traffic Court	119,665										119,665
351700 - Intergovernmental Radio Communication Program		110,004									110,004
351800 - 10% of Fines to Public Records Modernization Trust Fund		334,543									334,543
352000 - Fines - Library	104,170										104,170
354000 - Fines - Local Ordinance Violation	78,526	4,075									82,601
358200 - Sale of Contraband Property Seized by Law Enforcement		203,528									203,528
359000 - Other Judgments, Fines and Forfeits		342,496									342,496

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
361100 - Interest	471,371	548,167	10,165	315,320		595,941	138,828			1,054	2,080,846
361300 - Net Increase (Decrease) in Fair Value of Investments	233,231	-17,178		-16,197		-29,329	-6,895				163,632
362000 - Rents and Royalties	129,966	59,750				193,123					382,839
364000 - Disposition of Fixed Assets	38,129	342,321				9,366	66,557				456,373
365000 - Sale of Surplus Materials and Scrap	10,456	38,783									49,239
366000 - Contributions and Donations from Private Sources	136,188	71,336									207,524
369300 - Settlements		264									264
369900 - Other Miscellaneous Revenues	4,199,827	260,800		250,000		1,144,047	86,475				5,941,149
381000 - Inter-Fund Group Transfers In	41,091,924	1,627,160	23,558	306,230		18,000					43,066,872
384000 - Debt Proceeds		144,912	8,948	1,759,561							1,913,421
389400 - Proprietary - Other Grants and Donations						728,542					728,542
Grand Total	153,656,516	123,745,093	10,873,460	3,225,618		43,433,146	27,791,247			19,914	362,744,994

Expenditures Report for FYE 2012

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	599,656										599,656
511.30 - Legislative - Operating Expenses	1,524,239										1,524,239
511.80 - Legislative - Grants and Aids	488,398										488,398
511.90 - Legislative - Other Uses	763,449										763,449
512.10 - Executive - Personnel Services	748,497										748,497
512.30 - Executive - Operating Expenses	70,852										70,852
512.60 - Executive - Capital Outlay	1,250										1,250
513.10 - Financial and Administrative - Personnel Services	3,864,858										3,864,858
513.30 - Financial and Administrative - Operating Expenses	755,194										755,194
513.60 - Financial and Administrative - Capital Outlay	314,559										314,559
514.10 - Legal Counsel - Personnel Services	608,949										608,949
514.30 - Legal Counsel - Operating Expenses	28,730										28,730
515.10 - Comprehensive Planning - Personnel Services	585,191										585,191
515.30 - Comprehensive Planning - Operating Expenses	34,806										34,806
515.80 - Comprehensive Planning - Grants and Aids	115,541										115,541
516.10 - Non-Court Information Systems - Personnel Services	1,401,651										1,401,651
516.30 - Non-Court Information Systems - Operating Expenses	1,290,102										1,290,102
516.60 - Non-Court Information Systems - Capital Outlay	395,207										395,207
517.70 - Debt Service Payments - Debt Service			11,192,376								11,192,376
519.10 - Other General Governmental Services - Personnel Services	13,924,064	318,453					23,844,258				38,086,775
519.30 - Other General Governmental Services - Operating Expenses	4,379,776	385,597		61,772			3,196,862				8,024,007
519.60 - Other General Governmental Services - Capital Outlay	1,926,539	143,128		692,570							2,762,237
521.10 - Law Enforcement - Personnel Services	28,398,124										28,398,124
521.30 - Law Enforcement - Operating Expenses	6,035,163	1,147,815									7,182,978
521.60 - Law Enforcement - Capital Outlay	1,952,196										1,952,196
522.10 - Fire Control - Personnel Services		25,315,019									25,315,019
522.30 - Fire Control - Operating Expenses		4,735,052									4,735,052

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
522.60 - Fire Control - Capital Outlay		1,919,106									1,919,106
522.80 - Fire Control - Grants and Aids	43,746	86,499									130,245
523.10 - Detention and/or Corrections - Personnel Services	16,847,241										16,847,241
523.30 - Detention and/or Corrections - Operating Expenses	11,344,542										11,344,542
523.60 - Detention and/or Corrections - Capital Outlay	401,173										401,173
524.10 - Protective Inspections - Personnel Services	977,021	1,155,393									2,132,414
524.30 - Protective Inspections - Operating Expenses	207,828	454,940									662,768
524.60 - Protective Inspections - Capital Outlay	3,508										3,508
525.10 - Emergency and Disaster Relief Services - Personnel Services	291,942	497,470									789,412
525.30 - Emergency and Disaster Relief Services - Operating Expenses	296,381	947,572									1,243,953
525.60 - Emergency and Disaster Relief Services - Capital Outlay	587,339	13,669									601,008
526.10 - Ambulance and Rescue Services - Personnel Services	12,094,395										12,094,395
526.30 - Ambulance and Rescue Services - Operating Expenses	2,337,922										2,337,922
526.60 - Ambulance and Rescue Services - Capital Outlay		364,895									364,895
527.30 - Medical Examiners - Operating Expenses		2,909,462									2,909,462
527.70 - Medical Examiners - Debt Service		6,646									6,646
529.10 - Other Public Safety - Personnel Services	5,035,088										5,035,088
529.30 - Other Public Safety - Operating Expenses	1,548,797										1,548,797
529.60 - Other Public Safety - Capital Outlay	981,313										981,313
533.10 - Water Utility Services - Personnel Services						2,199,604					2,199,604
533.30 - Water Utility Services - Operating Expenses						2,041,102					2,041,102
534.10 - Garbage/Solid Waste Control Services - Personnel Services						3,325,500					3,325,500
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						7,120,223					7,120,223
535.10 - Sewer/Wastewater Services - Personnel Services						1,157,434					1,157,434
535.30 - Sewer/Wastewater Services - Operating Expenses						2,072,949					2,072,949
536.10 - Water-Sewer Combination Services - Personnel Services						1,131,830					1,131,830
536.30 - Water-Sewer Combination Services - Operating Expenses						10,481,520					10,481,520
536.70 - Water-Sewer Combination Services - Debt Service						4,874,335					4,874,335
537.10 - Conservation and Resource Management - Personnel Services	692,254										692,254
537.30 - Conservation and Resource Management - Operating Expenses	166,332										166,332
537.80 - Conservation and Resource Management - Grants and Aids	10,200										10,200
538.10 - Flood Control/Stormwater Management - Personnel Services		511,228									511,228
538.30 - Flood Control/Stormwater Management - Operating Expenses		1,776,617									1,776,617
538.60 - Flood Control/Stormwater Management - Capital Outlay		1,182,507									1,182,507
541.10 - Road and Street Facilities - Personnel Services	132,455	7,373,005									7,505,460
541.30 - Road and Street Facilities - Operating Expenses	9,337	4,046,388		14,214							4,069,939
541.60 - Road and Street Facilities - Capital Outlay		27,912,781		9,220,582							37,133,363
541.70 - Road and Street Facilities - Debt Service		73,842		20,923							94,765
541.80 - Road and Street Facilities - Grants and Aids		601,502									601,502
541.90 - Road and Street Facilities - Other Uses											0
542.10 - Airports - Personnel Services		76,672									76,672
542.30 - Airports - Operating Expenses		540,130									540,130
542.60 - Airports - Capital Outlay		1,356,165									1,356,165
544.80 - Mass Transit Systems - Grants and Aids	700,518	219,898									920,416

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
552.10 - Industry Development - Personnel Services	276,349	174,443									450,792
552.30 - Industry Development - Operating Expenses	239,999	732,751									972,750
552.60 - Industry Development - Capital Outlay	2,345	3,439									5,784
552.80 - Industry Development - Grants and Aids	516,986	26,430									543,416
553.10 - Veteran's Services - Personnel Services	366,072										366,072
553.30 - Veteran's Services - Operating Expenses	34,984										34,984
553.60 - Veteran's Services - Capital Outlay	63,506										63,506
553.80 - Veteran's Services - Grants and Aids	20,513										20,513
554.10 - Housing and Urban Development - Personnel Services	113,225	45,025									158,250
554.30 - Housing and Urban Development - Operating Expenses	23,871	524								779	25,174
554.80 - Housing and Urban Development - Grants and Aids	943,589	1,295,655									2,239,244
562.10 - Health Services - Personnel Services	2,079,671										2,079,671
562.30 - Health Services - Operating Expenses	1,271,120										1,271,120
562.60 - Health Services - Capital Outlay	163,997										163,997
562.80 - Health Services - Grants and Aids	380,000	1,756,084									2,136,084
563.80 - Mental Health Services - Grants and Aids	1,143,758										1,143,758
564.10 - Public Assistance Services - Personnel Services	290,930										290,930
564.30 - Public Assistance Services - Operating Expenses	4,049,356										4,049,356
564.80 - Public Assistance Services - Grants and Aids	2,445,218	88,038									2,533,256
569.80 - Other Human Services - Grants and Aids	219,665										219,665
571.10 - Libraries - Personnel Services	4,267,224										4,267,224
571.30 - Libraries - Operating Expenses	876,329										876,329
571.60 - Libraries - Capital Outlay	559,388										559,388
572.10 - Parks and Recreation - Personnel Services	2,231,866	140,695									2,372,561
572.30 - Parks and Recreation - Operating Expenses	1,259,119	127,572		750							1,387,441
572.60 - Parks and Recreation - Capital Outlay	355,225	387,118		53,633							795,976
572.80 - Parks and Recreation - Grants and Aids	5,000										5,000
573.30 - Cultural Services - Operating Expenses	3,174										3,174
573.60 - Cultural Services - Capital Outlay	2,030										2,030
575.10 - Special Recreation Facilities - Personnel Services		371,617									371,617
575.30 - Special Recreation Facilities - Operating Expenses		232,888									232,888
575.60 - Special Recreation Facilities - Capital Outlay		1,175									1,175
581.90 - Inter-Fund Group Transfers Out - Other Uses	1,394,372	41,308,132	4,129	360,239							43,066,872
601.10 - Court Administration - Personnel Services	244,045	95,284									339,329
601.30 - Court Administration - Operating Expenses	60,265										60,265
602.30 - State Attorney Administration - Operating Expenses		142,100									142,100
602.60 - State Attorney Administration - Capital Outlay		3,443									3,443
603.10 - Public Defender Administration - Personnel Services	178,423										178,423
603.30 - Public Defender Administration - Operating Expenses	109,986										109,986
603.60 - Public Defender Administration - Capital Outlay	15,522										15,522
604.10 - Clerk of Court Administration - Personnel Services	767,322	78									767,400
604.30 - Clerk of Court Administration - Operating Expenses	154,634	580,888									735,522
604.60 - Clerk of Court Administration - Capital Outlay		22,617									22,617
605.30 - Judicial Support - Operating Expenses	146,038	22,786									168,824
605.60 - Judicial Support - Capital Outlay	27,366										27,366
606.30 - Trial Court Law Clerks/Legal Support - Operating Expenses	6,163										6,163
607.10 - Appeals - Personnel Services	81,784										81,784
607.30 - Appeals - Operating Expenses	13,071	2,635									15,706

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
607.60 - Appeals - Capital Outlay		4,289									4,289
608.10 - Jury Management - Personnel Services	93,225										93,225
608.30 - Jury Management - Operating Expenses	155,437	9,731									165,168
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services	937,846										937,846
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses	31,400	50,695									82,095
618.30 - Witness Coordination/Management - Circuit Criminal - Operating Expenses	21,818										21,818
622.10 - Drug Court - Circuit Criminal - Personnel Services	79,732	32,695									112,427
622.30 - Drug Court - Circuit Criminal - Operating Expenses	102,842										102,842
622.60 - Drug Court - Circuit Criminal - Capital Outlay	1,889										1,889
623.10 - Pre-Trial Release - Circuit Criminal - Personnel Services	78,125										78,125
623.30 - Pre-Trial Release - Circuit Criminal - Operating Expenses	1,038										1,038
623.80 - Pre-Trial Release - Circuit Criminal - Grants and Aids	87,840										87,840
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services	478,075										478,075
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses	17,439	13,498									30,937
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services	691,648										691,648
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses	37,360	23,090									60,450
654.60 - Clerk of Court Administration - Circuit Family - Capital Outlay	9,262	7,213									16,475
662.30 - Alternative Dispute Resolutions - Circuit Family - Operating Expenses	5,000										5,000
664.10 - Domestic Violence Court - Circuit Family - Personnel Services	172,820										172,820
664.30 - Domestic Violence Court - Circuit Family - Operating Expenses	6,787	5,390									12,177
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services	296,891										296,891
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses	16,633	19,792									36,425
682.10 - Alternative Dispute Resolutions - Circuit Juvenile - Personnel Services	77,350										77,350
682.30 - Alternative Dispute Resolutions - Circuit Juvenile - Operating Expenses	1,234										1,234
684.10 - Juvenile Drug Court - Circuit Juvenile - Personnel Services		70,317									70,317
684.30 - Juvenile Drug Court - Circuit Juvenile - Operating Expenses	19,732										19,732
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	26,814										26,814
694.10 - Clerk of Court Administration - Probate - Personnel Services	288,356										288,356
694.30 - Clerk of Court Administration - Probate - Operating Expenses	10,069	7,981									18,050
711.30 - Courthouse Security - Operating Expenses	642,954										642,954
712.60 - Courthouse Facilities - Capital Outlay	414,814										414,814
713.10 - Information Systems and Technology - Personnel Services		335,592									335,592
713.30 - Information Systems and Technology - Operating Expenses		16									16
714.80 - Public Law Library - Grants and Aids	73,450	88,038									161,488
724.10 - Clerk of Court Administration - County Criminal - Personnel Services	832,940										832,940
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses	32,687	41,809									74,496
732.30 - Community Service Programs - County Criminal - Operating Expenses	3,844										3,844
739.10 - Other County Court - Criminal Costs - Personnel Services	72,832										72,832

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
739.30 - Other County Court - Criminal Costs - Operating Expenses	6,925										6,925
739.80 - Other County Court - Criminal Costs - Grants and Aids	62,175										62,175
744.10 - Clerk of Court Administration - County Civil - Personnel Services	373,584										373,584
744.30 - Clerk of Court Administration - County Civil - Operating Expenses	14,686	11,725									26,411
752.30 - Alternative Dispute Resolutions - County Civil - Operating Expenses	2,282										2,282
764.10 - Clerk of Court Administration - Traffic - Personnel Services	439,400										439,400
764.30 - Clerk of Court Administration - Traffic - Operating Expenses	9,187	27,214									36,401
769.30 - Other County Court - Traffic Costs - Operating Expenses	1,114										1,114
	Grand Total	159,049,359	134,381,953	11,196,505	10,424,683		34,404,497	27,041,120		779	376,498,896

Data Element Worksheet Report for FYE: 2012, Marion

Affiliates Report for FYE 2012

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Dunnellon Airport Authority	Blended in Primary Report	\$0	\$0	\$0
Special District - Marion County Hospital District (Munroe Regional Medical Center)	Independently Reported	\$4,001,209	\$4,001,209	\$85,770,000
Special District - Marion County Housing Finance Authority	Discretely Reported	\$19,914	\$779	\$0
Special District - Marion County Industrial Development Authority	Independently Reported	\$0	\$0	\$0
Special District - Marion County Utility Authority	Zero Revenues And Expenditures	\$0	\$0	\$0

