

Unit Information

Unit Type: County

Year: 2015

Unit Name: Martin

Unit Dependency:

Unit Status: Active

Location Information

Name: Hon. Carolyn Timmann

Title: Clerk of the Circuit Court & Comptroller

Phone: (772) 288-5576

Address:

2401 SE Monterey Road
Stuart, FL 34996

Contact Information

Name: Mrs. Sandra M. Smith

Title: Financial Manager

Phone: (772) 288-5716

Email: ssmith@martinclerk.com

Address:

2401 SE Monterey Road
Stuart, FL 34996

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 6/29/2016

Audit Received Date: 6/29/2016

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$129,169,185

Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/31/2016

Auditor Name: RSM US LLP

Address:

1555 Palm Beach Lakes Blvd.
West Palm Beach, FL 33401

Certification

Chief Financial Officer

Name: Hon. Carolyn Timmann

Title: Martin County Clerk of the Circuit Court
& Comptroller

Chairman/Elected Official

Name: Hon. Anne Scott

Title: Chair of the Martin County Board of
County Commissioners

Yes No

Have You Experienced a Financial Emergency in this year?

☐☒

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

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Revenues Report for FYE 2015

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	87,761,488	49,188,582		7,338,138							144,288,208
312100 - Local Option Taxes		1,614,859									1,614,859
312300 - County Ninth-Cent Voted Fuel Tax				826,723							826,723
312410 - First Local Option Fuel Tax			309,294								309,294
312420 - Second Local Option Fuel Tax				7,124,034							7,124,034
315000 - Communications Service Tax (Chapter 202)	974,839	928,418									1,903,257
316000 - Local Business Tax (Chapter 205)		264,256									264,256
322000 - Building Permits		3,882,152									3,882,152
323700 - Franchise Fee - Solid Waste	830,391										830,391
324110 - Impact Fees - Residential - Public Safety		507,857									507,857
324120 - Impact Fees - Commercial - Public Safety		151,200									151,200
324310 - Impact Fees - Residential - Transportation		931,049									931,049
324320 - Impact Fees - Commercial - Transportation		544,637									544,637
324610 - Impact Fees - Residential - Culture/Recreation		886,326									886,326
324620 - Impact Fees - Commercial - Culture/Recreation		49,278									49,278
324710 - Impact Fees - Residential - Other		315,488									315,488
324720 - Impact Fees - Commercial - Other		86,674									86,674
325100 - Special Assessments - Capital Improvement		73,405		332,796							406,201
329000 - Other Permits, Fees & Special Assessments		163,831		288,518							452,349
331100 - Federal Grant - General Government	15,940	643,300									659,240
331200 - Federal Grant - Public Safety	73,356	64,727									138,083
331390 - Federal Grant - Other Physical Environment		1,324,427									1,324,427
331420 - Federal Grant - Mass Transit		941,594									941,594
331490 - Federal Grant - Other Transportation		734,941									734,941
331500 - Federal Grant - Economic Environment		290,262									290,262
331650 - Federal Grant - Child Support Reimbursement	125,611										125,611
331690 - Federal Grant - Other Human Services		412,530									412,530
331700 - Federal Grant - Culture/Recreation		14,515									14,515
331900 - Federal Grant - Other		209,636									209,636
333000 - Federal Payments In Lieu Of Taxes	81,838	29,181									111,019
334100 - State Grant - General Government		21,212									21,212
334200 - State Grant - Public Safety		124,553									124,553
334360 - State Grant - Stormwater Management		66,986									66,986
334390 - State Grant - Other Physical Environment	1,410,277	438,983		6,448							1,855,708
334420 - State Grant - Mass Transit		364,569									364,569
334490 - State Grant - Other Transportation		509,421									509,421
334500 - State Grant - Economic Environment		741,008									741,008
334690 - State Grant - Other Human Services		31,540									31,540
334700 - State Grant - Culture/Recreation		123,748									123,748
334820 - Article V Clerk of Court Trust Fund	258,251										258,251
335120 - State Revenue Sharing - Proceeds	3,472,923	734,013									4,206,936
335130 - State Revenue Sharing - Insurance Agents County Licenses	53,370										53,370
335140 - State Revenue Sharing - Mobile Home Licenses		60,621									60,621
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	74,255										74,255
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	223,250										223,250

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	13,053,274		1,362,006								14,415,280
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		105,210									105,210
335390 - State Revenue Sharing - Other Physical Environment				190,077							190,077
335420 - State Revenue Sharing - Mass Transit											0
335490 - State Revenue Sharing - Other Transportation				2,647,319							2,647,319
335620 - State Revenue Sharing - Public Welfare	995										995
337100 - Local Government Unit Grant - General Government		8,250									8,250
337200 - Local Government Unit Grant - Public Safety		138,996									138,996
337300 - Local Government Unit Grant - Physical Environment		80,474									80,474
337600 - Local Government Unit Grant - Human Services		44,578									44,578
337700 - Local Government Unit Grant - Culture/Recreation		460,472									460,472
338000 - Shared Revenue From Other Local Units		1,801,711									1,801,711
341100 - Service Charge - Recording Fees	648,387										648,387
341150 - Public Records Modernization Trust Fund		378,211									378,211
341160 - County Portion (\$2) of \$4 Additional Service Charge		297,809									297,809
341200 - Internal Service Fund Fees and Charges							31,991,472				31,991,472
341520 - Fees remitted to County from Sheriff	199,549										199,549
341550 - Fees remitted to County from Supervisor of Elections	974										974
341800 - County Officer Commission and Fees	3,423,541										3,423,541
341900 - Other General Government Charges and Fees	378,096	512,988									891,084
342100 - Service Charge - Law Enforcement Services	1,156,685										1,156,685
342200 - Service Charge - Fire Protection		792,470									792,470
342500 - Service Charge - Protective Inspection Fees		152,405									152,405
342600 - Service Charge - Ambulance Fees		4,859,494									4,859,494
342900 - Service Charge - Other Public Safety Charges and Fees	366,824	858,715									1,225,539
343400 - Service Charge - Garbage/Solid Waste						20,540,252					20,540,252
343600 - Service Charge - Water/Sewer Combination Utility						30,919,230					30,919,230
344900 - Service Charge - Other Transportation Charges				373,709		282,750					656,459
346400 - Service Charge - Animal Control and Shelter Fees	228,743										228,743
347100 - Service Charge - Libraries											0
347200 - Service Charge - Parks and Recreation	400,987	477,697				140,034					1,018,718
347500 - Service Charge - Special Recreation Facilities	944,456					1,163,885					2,108,341
348110 - County Court Criminal - Filing Fees	6,730										6,730
348120 - County Court Criminal - Service Charges	43,446										43,446
348130 - County Court Criminal - Court Costs	9,481										9,481
348210 - Circuit Court Criminal - Filing Fees											0
348220 - Circuit Court Criminal - Service Charges	12,638										12,638
348230 - Circuit Court Criminal - Court Costs	81,060										81,060
348310 - County Court Civil - Filing Fees	378,610										378,610
348320 - County Court Civil - Service Charges	18,092										18,092
348410 - Circuit Court Civil - Filing Fees	433,923										433,923
348420 - Circuit Court Civil - Service Charges	332,439										332,439
348430 - Circuit Court Civil - Court Costs											0
348480 - Circuit Court Civil - Fees and Service Charges	18,966										18,966
348520 - Traffic Court - Service Charges	244,090										244,090
348530 - Traffic Court - Court Costs	467,066										467,066
348620 - Juvenile Court - Service Charges	602										602
348710 - Probate Court - Filing Fees	177,197										177,197

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348720 - Probate Court - Service Charges	31,513										31,513
348921 - Court Innovations/Local Requirements		53,978									53,978
348922 - Legal Aid		53,988									53,988
348923 - Law Library		54,060									54,060
348924 - Juvenile Alternative Programs		54,165									54,165
348930 - State Court Facility Surcharge (\$30)		614,621									614,621
349000 - Other Charges for Services	510,713	839,152					18,502				1,368,367
351100 - Judgments and Fines - As Decided by County Court Criminal	165,617										165,617
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	78,829										78,829
351300 - Judgments and Fines - As Decided by County Court Civil	416										416
351400 - Judgments and Fines - As Decided by Circuit Court Civil	7,302										7,302
351500 - Judgments and Fines - As Decided by Traffic Court	1,297,991								100,019		1,398,010
351700 - Intergovernmental Radio Communication Program				186,803							186,803
351800 - 10% of Fines to Public Records Modernization Trust Fund		265,992									265,992
351900 - Judgments and Fines - Other Court Ordered		2,250		114							2,364
352000 - Fines - Library	73,025										73,025
354000 - Fines - Local Ordinance Violation	43	227,417									227,460
358200 - Sale of Contraband Property Seized by Law Enforcement											0
359000 - Other Judgments, Fines and Forfeits	151,507	152,755									304,262
361100 - Interest	421,216	593,066	68,386	279,024	484		49,228		17,194		1,428,598
361300 - Net Increase (Decrease) in Fair Value of Investments						72,350					72,350
361400 - Gain (Loss) on Sale of Investments											0
362000 - Rents and Royalties	392,936	31,439		92,857		1,497,035					2,014,267
364000 - Disposition of Fixed Assets	48,325	33,602		24,899		35,927	96,559				239,312
365000 - Sale of Surplus Materials and Scrap	9,836	206		1,325		14,104					25,471
366000 - Contributions and Donations from Private Sources	74,154	163,542		79,775							317,471
367000 - Licenses		214,536									214,536
369300 - Settlements	11,647										11,647
369900 - Other Miscellaneous Revenues	4,465,410	529,875		1,423,574		1,734,527	2,106,199				10,259,585
381000 - Inter-Fund Group Transfers In	4,315,236	2,017,581	6,239,143	130,000		1,109,057					13,811,017
382000 - Contributions from Enterprise Operations											0
383000 - Installment Purchases & Capital Lease Proceeds	384,215	2,304,670									2,688,885
384000 - Debt Proceeds											0
385000 - Proceeds from Refunding Bonds			23,135,000								23,135,000
389100 - Proprietary - Interest						1,345,849					1,345,849
389200 - Proprietary - Federal Grants and Donations						125,734					125,734
389300 - Proprietary - State Grants and Donations						75,997					75,997
389400 - Proprietary - Other Grants and Donations						1,693,161					1,693,161
389500 - Proprietary - Capital Contributions from Federal Government						210,164					210,164
389600 - Proprietary - Capital Contributions from State Government						250,102					250,102
389700 - Proprietary - Capital Contributions from Other Public Source						2,109,167					2,109,167
389900 - Proprietary - Other Non-Operating Sources											0
Grand Total	130,822,571	86,646,154	31,113,829	21,346,133	484	63,319,325	34,261,960		117,213		367,627,669

Expenditures Report for FYE 2015

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	738,834										738,834
511.30 - Legislative - Operating Expenses	176,167										176,167
512.10 - Executive - Personnel Services	1,046,249										1,046,249
512.30 - Executive - Operating Expenses	35,856	25,000									60,856
513.10 - Financial and Administrative - Personnel Services	12,737,749	71,894		25,931							12,835,574
513.30 - Financial and Administrative - Operating Expenses	3,776,124	9,681					30,562,665				34,348,470
513.60 - Financial and Administrative - Capital Outlay	1,305,372										1,305,372
514.10 - Legal Counsel - Personnel Services	955,306	59,291									1,014,597
514.30 - Legal Counsel - Operating Expenses	1,930,311	15,723									1,946,034
515.10 - Comprehensive Planning - Personnel Services		2,042,119									2,042,119
515.30 - Comprehensive Planning - Operating Expenses		540,852		444							541,296
515.60 - Comprehensive Planning - Capital Outlay		11,389									11,389
516.10 - Non-Court Information Systems - Personnel Services	63,619										63,619
516.30 - Non-Court Information Systems - Operating Expenses	33,621										33,621
516.60 - Non-Court Information Systems - Capital Outlay	40,000										40,000
517.70 - Debt Service Payments - Debt Service	1,015,116	545,399	9,728,860								11,289,375
519.10 - Other General Government - Personnel Services	2,874,843	337,719		76,358			471,494				3,760,414
519.30 - Other General Government - Operating Expenses	7,378,317	2,258,244		435,215			1,141,658				11,213,434
519.60 - Other General Government - Capital Outlay	178,560	9,800		1,298,559							1,486,919
519.70 - Other General Government - Debt Service	298,177										298,177
519.80 - Other General Government - Grants and Aids	2,377,866	647,701		105,346							3,130,913
521.10 - Law Enforcement - Personnel Services	35,473,583	188,396									35,661,979
521.30 - Law Enforcement - Operating Expenses	4,814,319	204,666									5,018,985
521.60 - Law Enforcement - Capital Outlay	2,352,413	452,326									2,804,739
521.70 - Law Enforcement - Debt Service	580,550	66,493									647,043
521.90 - Law Enforcement - Other Uses	24,330										24,330
522.10 - Fire Control - Personnel Services		387,634									387,634
522.30 - Fire Control - Operating Expenses		25,765									25,765
523.10 - Detention/Corrections - Personnel Services	14,967,024										14,967,024
523.30 - Detention/Corrections - Operating Expenses	1,015,570	3,254,666		188,669							4,458,905
523.60 - Detention/Corrections - Capital Outlay	1,175,623	449,300		572,098							2,197,021
524.10 - Protective Inspections - Personnel Services		2,168,429									2,168,429
524.30 - Protective Inspections - Operating Expenses		1,078,145									1,078,145
524.60 - Protective Inspections - Capital Outlay		41,613									41,613
525.10 - Emergency and Disaster Relief - Personnel Services	1,104,420	182,631									1,287,051
525.30 - Emergency and Disaster Relief - Operating Expenses	107,174	577,045									684,219
525.60 - Emergency and Disaster Relief - Capital Outlay		10,750									10,750
526.10 - Ambulance and Rescue Services - Personnel Services	1,768,932	32,878,155									34,647,087
526.30 - Ambulance and Rescue Services - Operating Expenses	1,188,332	3,489,475									4,677,807
526.60 - Ambulance and Rescue Services - Capital Outlay	11,998	2,076,514									2,088,512
526.80 - Ambulance and Rescue Services - Grants and Aids		5,577									5,577
527.80 - Medical Examiners - Grants and Aids	281,055										281,055
529.10 - Other Public Safety - Personnel Services	58,073										58,073
529.30 - Other Public Safety - Operating Expenses	169,431	347,485									516,916

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
529.60 - Other Public Safety - Capital Outlay	10,611	163,057									173,668
529.70 - Other Public Safety - Debt Service											0
534.10 - Garbage/Solid Waste - Personnel Services						1,202,111					1,202,111
534.30 - Garbage/Solid Waste - Operating Expenses						17,917,245					17,917,245
536.10 - Water/Sewer Services - Personnel Services						6,549,806					6,549,806
536.30 - Water/Sewer Services - Operating Expenses						21,342,009					21,342,009
536.70 - Water/Sewer Services - Debt Service						2,822,059					2,822,059
537.10 - Conservation/Resource Management - Personnel Services	188,056	355,651		178,801							722,508
537.30 - Conservation/Resource Management - Operating Expenses	552,359	706,856		1,400,069							2,659,284
537.60 - Conservation/Resource Management - Capital Outlay	220,646	1,404		3,328,354							3,550,404
537.70 - Conservation/Resource Management - Debt Service	382,639										382,639
537.80 - Conservation/Resource Management - Grants and Aids	35,522										35,522
538.10 - Flood Control/Stormwater Control - Personnel Services	1,207	1,112,847									1,114,054
538.30 - Flood Control/Stormwater Control - Operating Expenses	7,470	1,422,470									1,429,940
538.60 - Flood Control/Stormwater Control - Capital Outlay		1,281,417									1,281,417
539.30 - Other Physical Environment - Operating Expenses	142,781	1									142,782
541.10 - Road/Street Facilities - Personnel Services	28,145	11,654		4,076,263							4,116,062
541.30 - Road/Street Facilities - Operating Expenses		2,038,997		3,354,280							5,393,277
541.60 - Road/Street Facilities - Capital Outlay		1,441,713		1,469,066							2,910,779
541.80 - Road/Street Facilities - Grants and Aids		10,000									10,000
542.10 - Airports - Personnel Services						349,127					349,127
542.30 - Airports - Operating Expenses						2,532,201					2,532,201
544.10 - Mass Transit - Personnel Services		61,406		49,947							111,353
544.30 - Mass Transit - Operating Expenses	444,298	605,986		67,901							1,118,185
544.60 - Mass Transit - Capital Outlay	700	638,770		2,248							641,718
544.80 - Mass Transit - Grants and Aids	25,921										25,921
552.30 - Industry Development - Operating Expenses		345,000									345,000
553.10 - Veterans Services - Personnel Services	98,804										98,804
553.30 - Veterans Services - Operating Expenses	71,080										71,080
554.10 - Housing and Urban Development - Personnel Services	52,629										52,629
554.30 - Housing and Urban Development - Operating Expenses	32,379	29,529									61,908
554.60 - Housing and Urban Development - Capital Outlay		18,188									18,188
554.80 - Housing and Urban Development - Grants and Aids	46	548,852							8,500		557,398
559.10 - Other Economic Development - Personnel Services	8,400	547,917									556,317
559.30 - Other Economic Development - Operating Expenses		801,981									801,981
559.60 - Other Economic Development - Capital Outlay		296,537									296,537
559.80 - Other Economic Development - Grants and Aids											0
562.10 - Health - Personnel Services	239,721	1,796									241,517
562.30 - Health - Operating Expenses	533,930	34,829									568,759
562.60 - Health - Capital Outlay	9,200										9,200
564.10 - Public Assistance - Personnel Services	39,724	119,392									159,116
564.30 - Public Assistance - Operating Expenses	3,660	34,588									38,248
564.80 - Public Assistance - Grants and Aids	7,973	3,997,449									4,005,422
569.10 - Other Human Services - Personnel Services	63,780										63,780
569.30 - Other Human Services - Operating Expenses	599,057	240									599,297
569.80 - Other Human Services - Grants and Aids	298,315	11,774							80,000		390,089
571.10 - Libraries - Personnel Services	2,468,833										2,468,833
571.30 - Libraries - Operating Expenses	796,867	88,167		47,939							932,973

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
571.60 - Libraries - Capital Outlay	318,621	118,726		151,884							589,231
572.10 - Parks/Recreation - Personnel Services	3,406,863	507,268				185,101					4,099,232
572.30 - Parks/Recreation - Operating Expenses	3,161,716	2,436,030		332,718		2,123,135					8,053,599
572.60 - Parks/Recreation - Capital Outlay	48,481	228,866		2,623,556							2,900,903
572.80 - Parks/Recreation - Grants and Aids											0
581.90 - Interfund Transfers Out - Other Uses	2,510,155	6,753,110	501,748	3,763,177		282,827					13,811,017
585.90 - Payment to Refunded Bond Escrow Agent - Other Uses			22,779,999								22,779,999
587.30 - Clerk of Court Excess Fee Functions - Operating Expenses	363,762										363,762
593.90 - Special Items(Loss) - Other Uses						14,097					14,097
602.30 - State Attorney Administration - Operating Expenses		147,140									147,140
603.30 - Public Defender Administration - Operating Expenses	70,000	87,473									157,473
604.10 - Clerk of Court Administration - Personnel Services	401,969										401,969
604.30 - Clerk of Court Administration - Operating Expenses	17,683										17,683
605.30 - Judicial Support - Operating Expenses	56,289	410,830									467,119
605.60 - Judicial Support - Capital Outlay		1,881									1,881
605.80 - Judicial Support - Grants and Aids		53,995									53,995
607.10 - Appeals - Personnel Services	34,563										34,563
607.30 - Appeals - Operating Expenses	2,885										2,885
608.10 - Jury Management - Personnel Services	34,563										34,563
608.30 - Jury Management - Operating Expenses	66,616										66,616
614.10 - Clerk of Court - Personnel Services	391,150										391,150
614.30 - Clerk of Court - Operating Expenses	16,324										16,324
629.80 - Other Circuit Court-Criminal Costs - Grants and Aids	69,729										69,729
634.10 - Clerk of Court - Personnel Services	399,340										399,340
634.30 - Clerk of Court - Operating Expenses	11,520										11,520
642.80 - Alternative Dispute Resolutions - Grants and Aids		2,561									2,561
654.10 - Clerk of Court - Personnel Services	248,942										248,942
654.30 - Clerk of Court - Operating Expenses	5,821										5,821
658.30 - Witness Coordination/Management - Operating Expenses	5,140										5,140
662.80 - Alternative Dispute Resolutions - Grants and Aids		2,561									2,561
664.10 - Domestic Violence Court - Personnel Services	78,008										78,008
664.30 - Domestic Violence Court - Operating Expenses	1,391										1,391
669.10 - Other Family Court Programs - Personnel Services	53,852										53,852
671.30 - Court Administration - Operating Expenses	192,903										192,903
674.10 - Clerk of Court - Personnel Services	126,596										126,596
674.30 - Clerk of Court - Operating Expenses	2,641										2,641
685.30 - Guardian ad Litem - Operating Expenses	11,140	80,045									91,185
694.10 - Clerk of Court - Personnel Services	146,415										146,415
694.30 - Clerk of Court - Operating Expenses	2,385										2,385
711.10 - Courthouse Security - Personnel Services	2,401,824										2,401,824
711.30 - Courthouse Security - Operating Expenses	32,435										32,435
713.10 - Information Systems - Personnel Services		152,707									152,707
713.30 - Information Systems - Operating Expenses		122,737									122,737
716.10 - Clerk of Court Related Technology - Personnel Services		169,843									169,843
716.30 - Clerk of Court Related Technology - Operating Expenses		118,197									118,197
719.10 - Other Operating Court Costs - Personnel Services		61,491									61,491
719.30 - Other Operating Court Costs - Operating Expenses		304									304
724.10 - Clerk of Court - Personnel Services	393,936										393,936

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
724.30 - Clerk of Court - Operating Expenses	8,447										8,447
734.10 - Drug Court-County Criminal - Personnel Services	39,615	57,582									97,197
734.30 - Drug Court-County Criminal - Operating Expenses	97,827	15,733									113,560
739.30 - Other County Court-Criminal Costs - Operating Expenses		43,529									43,529
744.10 - Clerk of Court - Personnel Services	306,253										306,253
744.30 - Clerk of Court - Operating Expenses	3,074										3,074
764.10 - Clerk of Court - Personnel Services	746,201										746,201
764.30 - Clerk of Court - Operating Expenses	26,514										26,514
	Grand Total	125,733,256	82,760,954	33,010,607	23,548,823		55,319,718	32,175,817		88,500	352,637,675

Data Element Worksheet Report for FYE: 2015, Martin

Affiliates Report for FYE 2015

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Martin County Community Redevelopment Agency	Blended in Primary Report	\$1,881,554	\$1,202,234	\$0
Special District - Martin County Health Facilities Authority	Independently Reported	\$0	\$175	\$0
Special District - Martin County Industrial Development Authority	Independently Reported	\$25	\$58,513	\$0

