

City of Henderson, Kentucky

Fund Financial Statements

November 30, 2012

**City of Henderson, Kentucky  
Balance Sheet  
Governmental Funds  
November 30, 2012**

	<b>General Fund</b>	<b>Bond Fund</b>	<b>Construction Fund</b>	<b>Special Revenue Funds</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>					
Cash	\$ 10,366,970.83	\$ -	\$ 665,483.68	\$ 216,791.50	\$ 11,249,246.01
Investments	2,346,796.43	-	-	-	2,346,796.43
Receivables	511,595.66	-	-	243.60	511,839.26
Due from other funds	1,731,181.74	-	-	-	1,731,181.74
Inventories	33,515.21	-	-	24,852.44	58,367.65
Restricted assets:					
Cash	-	454,200.77	6,469,277.59	121,223.62	7,044,701.98
Receivable from HWU:					
Due in one year	-	-	952,280.00	-	952,280.00
Due after one year	-	-	12,806,922.41	-	12,806,922.41
Total assets	<u>\$ 14,990,059.87</u>	<u>\$ 454,200.77</u>	<u>\$ 20,893,963.68</u>	<u>\$ 363,111.16</u>	<u>\$ 36,701,335.48</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 783,378.03	\$ -	\$ 25,128.98	\$ 71,387.81	\$ 879,894.82
Due to other funds	908,793.22	-	1,485,036.49	28,770.25	2,422,599.96
Due to component units	2,564,008.78	-	-	-	2,564,008.78
Total liabilities	<u>4,256,180.03</u>	<u>-</u>	<u>1,510,165.47</u>	<u>100,158.06</u>	<u>5,866,503.56</u>
<b>FUND BALANCES</b>					
Nonspendable	33,515.21	-	-	24,852.44	58,367.65
Restricted	-	454,200.77	20,228,480.00	78,123.71	20,760,804.48
Committed	2,601,090.58	-	-	189,483.92	2,790,574.50
Assigned	837,000.00	-	-	-	837,000.00
Unassigned	<u>7,262,274.05</u>	<u>-</u>	<u>(844,681.79)</u>	<u>(29,506.97)</u>	<u>6,388,085.29</u>
Total fund balances	<u>10,733,879.84</u>	<u>454,200.77</u>	<u>19,383,798.21</u>	<u>262,953.10</u>	<u>30,834,831.92</u>
Total liabilities and fund balances	<u>\$ 14,990,059.87</u>	<u>\$ 454,200.77</u>	<u>\$ 20,893,963.68</u>	<u>\$ 363,111.16</u>	<u>\$ 36,701,335.48</u>

**City of Henderson, Kentucky**  
**Balance Sheet**  
**Special Revenue Funds**  
**November 30, 2012**

	Cemetery	PWI	HART	911	CDBG	HOME	Police Investigation	JAG	Totals
<b>ASSETS</b>									
Cash	\$ 39,094.21	\$ 117,625.99	\$ 7,160.24	\$ 52,911.06	\$ -	\$ -	\$ -	\$ -	\$ 216,791.50
Receivables	-	243.60	-	-	-	-	-	-	243.60
Due from other funds	-	-	-	-	-	-	-	-	-
Inventories	-	-	24,852.44	-	-	-	-	-	24,852.44
Restricted assets:									
Cash	-	-	-	-	-	-	111,344.67	9,878.95	121,223.62
Total assets	<u>\$ 39,094.21</u>	<u>\$ 117,869.59</u>	<u>\$ 32,012.68</u>	<u>\$ 52,911.06</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 111,344.67</u>	<u>\$ 9,878.95</u>	<u>\$ 363,111.16</u>
<b>LIABILITIES</b>									
Accounts payable	\$ 1,744.02	\$ 18,395.14	\$ 7,896.96	\$ 251.78	\$ -	\$ -	\$ 43,099.91	\$ -	\$ 71,387.81
Due to other funds	-	-	-	-	28,770.25	-	-	-	28,770.25
Total liabilities	<u>1,744.02</u>	<u>18,395.14</u>	<u>7,896.96</u>	<u>251.78</u>	<u>28,770.25</u>	<u>-</u>	<u>43,099.91</u>	<u>-</u>	<u>100,158.06</u>
<b>FUND BALANCES</b>									
Nonspendable	-	-	24,852.44	-	-	-	-	-	24,852.44
Restricted	-	-	-	-	-	-	68,244.76	9,878.95	78,123.71
Committed	37,350.19	99,474.45	-	52,659.28	-	-	-	-	189,483.92
Unassigned	-	-	(736.72)	-	(28,770.25)	-	-	-	(29,506.97)
Total fund balances	<u>37,350.19</u>	<u>99,474.45</u>	<u>24,115.72</u>	<u>52,659.28</u>	<u>(28,770.25)</u>	<u>-</u>	<u>68,244.76</u>	<u>9,878.95</u>	<u>262,953.10</u>
Total liabilities and fund balances	<u>\$ 39,094.21</u>	<u>\$ 117,869.59</u>	<u>\$ 32,012.68</u>	<u>\$ 52,911.06</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 111,344.67</u>	<u>\$ 9,878.95</u>	<u>\$ 363,111.16</u>

**City of Henderson, Kentucky**  
**Income Statement**  
**Governmental Funds**  
**For The Fiscal Year To Date Ended November 30, 2012**

	<b>General Fund</b>	<b>Bond Fund</b>	<b>Construction Fund</b>	<b>Special Revenue Funds</b>	<b>Total Governmental Funds</b>
<b>REVENUES</b>					
Taxes:					
Property	\$ 6,051,535.17	\$ 88.21	\$ -	\$ -	\$ 6,051,623.38
Payroll and net profits	1,968,830.56	-	-	-	1,968,830.56
Insurance	2,229,407.56	-	-	-	2,229,407.56
Franchise	344,179.45	-	-	-	344,179.45
Bank deposits	146,704.26	-	-	-	146,704.26
Intergovernmental	1,223,581.22	335,167.55	1,939,115.22	806,689.28	4,304,553.27
Distributions from component units	518,635.00	-	-	-	518,635.00
Service charges and fees	185,301.61	-	-	328,398.34	513,699.95
Rents, concessions, and other services	64,995.44	-	-	-	64,995.44
Licenses and permits	34,804.92	-	-	-	34,804.92
Investment income	13,581.29	535.82	13,191.55	677.34	27,986.00
Fines, finance charges, and penalties	17,353.63	-	-	-	17,353.63
Miscellaneous	40,520.10	-	-	2,731.23	43,251.33
Total revenues	<u>12,839,430.21</u>	<u>335,791.58</u>	<u>1,952,306.77</u>	<u>1,138,496.19</u>	<u>16,266,024.75</u>
<b>EXPENDITURES</b>					
Current:					
Salaries, wages, and benefits	6,781,799.95	-	-	1,005,071.59	7,786,871.54
Services	413,961.37	-	-	164,270.10	578,231.47
Repairs and maintenance	396,543.28	-	-	393,721.07	790,264.35
Fuel	130,503.58	-	-	63,331.71	193,835.29
Supplies	153,653.54	-	-	14,474.65	168,128.19
Insurance	214,913.13	-	-	27,719.02	242,632.15
Outside agencies	340,808.56	-	-	-	340,808.56
Debt service:					
Principal	-	1,195,000.00	-	-	1,195,000.00
Interest	-	466,411.88	-	-	466,411.88
Capital outlays	466,596.83	-	2,008,716.89	161,813.27	2,637,126.99
Capital contributions to HWU	-	-	130,338.00	-	130,338.00
Total expenditures	<u>8,898,780.24</u>	<u>1,661,411.88</u>	<u>2,139,054.89</u>	<u>1,830,401.41</u>	<u>14,529,648.42</u>
Excess (deficiency) of revenues over expenditures	<u>3,940,649.97</u>	<u>(1,325,620.30)</u>	<u>(186,748.12)</u>	<u>(691,905.22)</u>	<u>1,736,376.33</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	597,156.05	1,710,397.50	-	639,000.00	2,946,553.55
Transfers out	(1,414,000.00)	-	(949,215.55)	-	(2,363,215.55)
Total other financing sources (uses)	<u>(816,843.95)</u>	<u>1,710,397.50</u>	<u>(949,215.55)</u>	<u>639,000.00</u>	<u>583,338.00</u>
<b>Net income (loss)</b>	<u>3,123,806.02</u>	<u>384,777.20</u>	<u>(1,135,963.67)</u>	<u>(52,905.22)</u>	<u>2,319,714.33</u>
Fund balances, beginning of period	<u>7,610,073.82</u>	<u>69,423.57</u>	<u>20,519,761.88</u>	<u>315,858.32</u>	<u>28,515,117.59</u>
Fund balances, end of period	<u>\$ 10,733,879.84</u>	<u>\$ 454,200.77</u>	<u>\$ 19,383,798.21</u>	<u>\$ 262,953.10</u>	<u>\$ 30,834,831.92</u>

**City of Henderson, Kentucky**  
**Income Statement**  
**Special Revenue Funds**  
**For The Fiscal Year To Date Ended November 30, 2012**

	<b>Cemetery</b>	<b>PWI</b>	<b>HART</b>	<b>911</b>	<b>CDBG</b>	<b>HOME</b>	<b>Police Investigation</b>	<b>JAG</b>	<b>Totals</b>
<b>REVENUES</b>									
Intergovernmental	\$ -	\$ 483,687.22	\$ 298,828.16	\$ 19,326.90	\$ -	\$ -	\$ 4,847.00	\$ -	\$ 806,689.28
Service charges and fees	93,746.02	-	17,185.94	217,466.38	-	-	-	-	328,398.34
Investment income	113.44	252.82	104.08	22.47	-	-	167.74	16.79	677.34
Miscellaneous	-	277.48	2,453.75	-	-	-	-	-	2,731.23
Total revenues	93,859.46	484,217.52	318,571.93	236,815.75	-	-	5,014.74	16.79	1,138,496.19
<b>EXPENDITURES</b>									
Salaries, wages, and benefits	96,981.23	261,700.80	359,156.08	287,233.48	-	-	-	-	1,005,071.59
Services	46,571.03	4,821.74	60,912.38	46,464.95	-	-	5,500.00	-	164,270.10
Repairs and maintenance	5,000.96	309,193.82	27,497.00	23,259.04	28,770.25	-	-	-	393,721.07
Fuel	1,500.30	17,138.97	44,692.44	-	-	-	-	-	63,331.71
Supplies	5,947.73	4,511.58	2,234.63	1,600.76	-	-	179.95	-	14,474.65
Insurance	4,242.13	11,905.63	11,571.26	-	-	-	-	-	27,719.02
Capital outlays	-	-	161,813.27	-	-	-	-	-	161,813.27
Total expenditures	160,243.38	609,272.54	667,877.06	358,558.23	28,770.25	-	5,679.95	-	1,830,401.41
Excess (deficiency) of revenues over expenditures	(66,383.92)	(125,055.02)	(349,305.13)	(121,742.48)	(28,770.25)	-	(665.21)	16.79	(691,905.22)
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers in from General Fund	-	303,000.00	200,000.00	136,000.00	-	-	-	-	639,000.00
Total other financing sources (uses)	-	303,000.00	200,000.00	136,000.00	-	-	-	-	639,000.00
<b>Net income (loss)</b>	(66,383.92)	177,944.98	(149,305.13)	14,257.52	(28,770.25)	-	(665.21)	16.79	(52,905.22)
Fund balances, beginning of period	103,734.11	(78,470.53)	173,420.85	38,401.76	-	-	68,909.97	9,862.16	315,858.32
Fund balances, end of period	\$ 37,350.19	\$ 99,474.45	\$ 24,115.72	\$ 52,659.28	\$ (28,770.25)	\$ -	\$ 68,244.76	\$ 9,878.95	\$ 262,953.10

**Henderson Municipal Gas  
Balance Sheet  
November 30, 2012**

**ASSETS**

Current assets:

Cash	\$ 473,095.49
Investments	2,247,147.94
Due from other funds	859,271.82
Receivables	3,976.93
Parts inventory	169,469.89
Total current assets	<u>3,752,962.07</u>

Capital assets:

Gas system	7,545,146.00
Equipment	495,407.00
Vehicles	497,419.00
	<u>8,537,972.00</u>
Less accumulated depreciation	(6,052,653.00)
Total capital assets	<u>2,485,319.00</u>

Total assets	<u><u>\$ 6,238,281.07</u></u>
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**LIABILITIES**

Current liabilities:

Accounts payable	\$ 26,561.09
Deposits payable	280,197.99
Gas storage liability	223,300.00
Total current liabilities	<u>530,059.08</u>

**NET ASSETS**

Invested in capital assets	2,485,319.00
Unrestricted net assets	3,222,902.99
Total net assets	<u>5,708,221.99</u>

Total liabilities and net assets	<u><u>\$ 6,238,281.07</u></u>
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**Henderson Municipal Gas  
Income Statement  
For the Month and Fiscal Year To Date Ended November 30, 2012**

	<b>November Actual</b>	<b>Year To Date Actual</b>
<b>OPERATING REVENUES</b>		
Gas sales	\$ 1,055,294.73	\$ 3,638,030.74
Other income	11,080.19	51,650.59
Total operating revenues	<u>1,066,374.92</u>	<u>3,689,681.33</u>
<b>OPERATING EXPENSES</b>		
Cost of gas sold	899,473.78	2,791,898.98
Salaries, wages, and benefits	185,134.85	705,297.35
Services	71,698.45	398,235.51
Repairs and maintenance	16,599.15	93,657.35
Fuel	4,519.61	17,966.25
Supplies	8,639.94	20,910.16
Insurance	-	61,420.74
Capital outlays	510.62	27,817.45
Total operating expenses	<u>1,186,576.40</u>	<u>4,117,203.79</u>
Operating income (loss)	(120,201.48)	(427,522.46)
<b>NONOPERATING REVENUES</b>		
Investment income	<u>2,043.29</u>	<u>4,744.42</u>
Income (loss) before transfers	(118,158.19)	(422,778.04)
Transfers to General Fund	<u>(116,666.00)</u>	<u>(583,338.00)</u>
<b>Net income (loss)</b>	(234,824.19)	(1,006,116.04)
Net assets, beginning of period	<u>5,943,046.18</u>	<u>6,714,338.03</u>
Net assets, end of period	<u><u>\$ 5,708,221.99</u></u>	<u><u>\$ 5,708,221.99</u></u>

**Sanitation Fund  
Balance Sheet  
November 30, 2012**

**ASSETS**

Current assets:

Cash	\$ 218,242.45
Receivables	552.26
Due from other funds	49,521.40
Total current assets	<u>268,316.11</u>

Investments, designated for landfill closure costs	<u>2,260,206.01</u>
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Capital assets:

Land	114,815.00
Buildings and improvements	561,065.00
Equipment	817,514.00
Vehicles	731,114.00
	<u>2,224,508.00</u>

Less accumulated depreciation	<u>(1,798,193.00)</u>
Total capital assets	<u>426,315.00</u>

Total assets	<u><u>\$ 2,954,837.12</u></u>
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**LIABILITIES**

Current liabilities:

Accounts payable	\$ 93,485.54
Due to other funds	217,375.00
Total current liabilities	<u>310,860.54</u>

Estimated landfill closure costs	<u>3,450,000.00</u>
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Total liabilities	<u>3,760,860.54</u>
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**FUND BALANCE**

Invested in capital assets	426,315.00
Unrestricted	<u>(1,232,338.42)</u>
Total fund balance	<u>(806,023.42)</u>

Total liabilities and fund balance	<u><u>\$ 2,954,837.12</u></u>
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**Sanitation Fund**  
**Income Statement**  
**For The Fiscal Year To Date Ended November 30, 2012**

	<b>Division 344 Collection</b>	<b>Division 345 Landfill</b>	<b>Division 346 Transfer Station</b>	<b>Total Sanitation Fund</b>
<b>OPERATING REVENUES</b>				
Collection fees	\$ 720,463.79	\$ -	\$ -	\$ 720,463.79
Recycling fees	50,890.69	-	-	50,890.69
Landfill fees	-	164,761.38	-	164,761.38
Transfer Station fees	-	-	142,655.28	142,655.28
County contribution	-	46,910.00	46,910.00	93,820.00
Other income	9,186.05	27,521.28	-	36,707.33
Total operating revenues	<u>780,540.53</u>	<u>239,192.66</u>	<u>189,565.28</u>	<u>1,209,298.47</u>
<b>OPERATING EXPENSES</b>				
Salaries, wages, and benefits	292,901.59	108,545.01	20,191.84	421,638.44
Disposal fees	63,228.00	9,188.43	281,441.73	353,858.16
Services	112,204.33	65,845.53	35,584.56	213,634.42
Repairs and maintenance	16,639.68	18,301.28	-	34,940.96
Fuel	18,275.45	14,898.78	-	33,174.23
Supplies	2,438.35	815.32	512.33	3,766.00
Insurance	13,204.75	-	-	13,204.75
Capital outlays	-	222,372.87	-	222,372.87
Total operating expenses	<u>518,892.15</u>	<u>439,967.22</u>	<u>337,730.46</u>	<u>1,296,589.83</u>
Operating income (loss)	261,648.38	(200,774.56)	(148,165.18)	(87,291.36)
<b>NONOPERATING REVENUES</b>				
Investment income	<u>182.97</u>	<u>6,149.72</u>	<u>-</u>	<u>6,332.69</u>
<b>Net income (loss)</b>	<u>\$ 261,831.35</u>	<u>\$ (194,624.84)</u>	<u>\$ (148,165.18)</u>	<u>(80,958.67)</u>
Fund balance, beginning of period				<u>(725,064.75)</u>
Fund balance, end of period				<u>\$ (806,023.42)</u>

**Health Insurance Fund**  
**Balance Sheet**  
**November 30, 2012**

**ASSETS**

Cash	\$ 943,309.70
Receivables	44.94
Total assets	<u>\$ 943,354.64</u>

**LIABILITIES**

Claims payable	\$ 500,540.18
Claims incurred but not reported (IBNR)	275,600.00
Total liabilities	<u>776,140.18</u>

**FUND BALANCE**

Unrestricted	167,214.46
Total fund balance	<u>167,214.46</u>
Total liabilities and fund balance	<u>\$ 943,354.64</u>

**Health Insurance Fund**  
**Income Statement**  
**For The Fiscal Years To Date Ended November 30, 2012 and 2011**

	<b>2012</b>	<b>2011</b>
<b>OPERATING REVENUES</b>		
Premiums - General Fund	\$ 1,210,041.82	\$ 1,769,329.00
Premiums - Gas Fund	146,450.00	198,666.17
Premiums - Cemetery Fund	23,800.00	31,999.86
Premiums - PWI Fund	65,212.50	76,666.49
Premiums - HART Fund	78,183.35	111,999.72
Premiums - Sanitation Fund	110,075.00	147,999.60
Premiums - 911 Fund	66,937.50	96,666.41
Total City of Henderson	<u>1,700,700.17</u>	<u>2,433,327.25</u>
Premiums - HMPL	224,315.96	261,331.12
Premiums - HWU	479,533.35	661,331.68
Premiums - Planning Commission	-	4,003.00
Employee reimbursements	170,278.49	50,686.25
Total operating revenues	<u>2,574,827.97</u>	<u>3,410,679.30</u>
<b>OPERATING EXPENSES</b>		
Insurance administration	273,050.31	246,596.09
Insurance expense	1,527,051.23	2,086,167.44
HRA Fund contributions	115,000.00	-
Total operating expenses	<u>1,915,101.54</u>	<u>2,332,763.53</u>
Operating income	659,726.43	1,077,915.77
<b>NONOPERATING REVENUES</b>		
Investment income	<u>869.04</u>	<u>546.18</u>
<b>Net income</b>	660,595.47	1,078,461.95
Fund balance, beginning of period	<u>(493,381.01)</u>	<u>(1,084,571.69)</u>
Fund balance, end of period	<u>\$ 167,214.46</u>	<u>\$ (6,109.74)</u>

**City of Henderson, Kentucky**  
**Statement of Fiduciary Net Assets**  
**Fiduciary Funds**  
**November 30, 2012**

	<b>Civil Service Pension Fund</b>	<b>Police &amp; Fire Pension Fund</b>	<b>HRA Fund</b>	<b>Total</b>
<b>ASSETS</b>				
Cash	\$ 690.60	\$ 948.70	\$ 125,620.77	\$ 127,260.07
Receivables	<u>16,395.99</u>	<u>31,215.77</u>	<u>-</u>	<u>47,611.76</u>
Total assets	<u>17,086.59</u>	<u>32,164.47</u>	<u>125,620.77</u>	<u>174,871.83</u>
<b>LIABILITIES</b>				
Accounts payable	<u>1,420.00</u>	<u>4,716.92</u>	<u>-</u>	<u>6,136.92</u>
Total liabilities	<u>1,420.00</u>	<u>4,716.92</u>	<u>-</u>	<u>6,136.92</u>
<b>NET ASSETS</b>				
Pension benefits	15,666.59	27,447.55	-	43,114.14
Health care benefits	<u>-</u>	<u>-</u>	<u>125,620.77</u>	<u>125,620.77</u>
Total net assets	<u>\$ 15,666.59</u>	<u>\$ 27,447.55</u>	<u>\$ 125,620.77</u>	<u>\$ 168,734.91</u>

**City of Henderson, Kentucky**  
**Statement of Changes in Fiduciary Net Assets**  
**Fiduciary Funds**  
**For The Fiscal Year To Date Ended November 30, 2012**

	<b>Civil Service Pension Fund</b>	<b>Police &amp; Fire Pension Fund</b>	<b>HRA Fund</b>	<b>Total</b>
<b>ADDITIONS</b>				
Contributions:				
Employer	\$ 85,920.84	\$ 166,000.00	\$ 115,000.00	\$ 366,920.84
Employee	920.84	-	-	920.84
Total contributions	<u>86,841.68</u>	<u>166,000.00</u>	<u>115,000.00</u>	<u>367,841.68</u>
Property taxes	<u>68.20</u>	<u>99.31</u>	<u>-</u>	<u>167.51</u>
Interest income	<u>7.62</u>	<u>3.70</u>	<u>193.78</u>	<u>205.10</u>
Total additions	<u>86,917.50</u>	<u>166,103.01</u>	<u>115,193.78</u>	<u>368,214.29</u>
<b>DEDUCTIONS</b>				
Benefits paid	67,247.96	133,038.60	107,402.02	307,688.58
Professional services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deductions	<u>67,247.96</u>	<u>133,038.60</u>	<u>107,402.02</u>	<u>307,688.58</u>
Change in net assets	19,669.54	33,064.41	7,791.76	60,525.71
Net assets, beginning of period	<u>(4,002.95)</u>	<u>(5,616.86)</u>	<u>117,829.01</u>	<u>108,209.20</u>
Net assets, end of period	<u><u>\$ 15,666.59</u></u>	<u><u>\$ 27,447.55</u></u>	<u><u>\$ 125,620.77</u></u>	<u><u>\$ 168,734.91</u></u>

**Flood Mitigation Board  
Balance Sheet  
November 30, 2012**

**ASSETS**

Cash	\$ 16,156.74
Receivables	-
Total assets	<u>\$ 16,156.74</u>

**LIABILITIES**

Accounts payable	\$ 7,436.00
Due to City of Henderson	346,722.37
Total liabilities	<u>354,158.37</u>

**FUND BALANCE**

Unassigned	(338,001.63)
Total fund balance	<u>(338,001.63)</u>
Total liabilities and fund balance	<u>\$ 16,156.74</u>

**Flood Mitigation Board  
Income Statement  
For The Fiscal Year To Date Ended November 30, 2012**

**REVENUES**

Federal grant	\$ -
State grant	87,795.43
City contribution	22,367.75
County contribution	22,367.75
Interest income	58.80
Total revenues	<u>132,589.73</u>

**EXPENDITURES**

EDA grant expense	-
Repairs and maintenance	44,735.50
Professional services	11,331.25
Total expenditures	<u>56,066.75</u>

<b>Net income</b>	76,522.98
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Fund balance, beginning of period	<u>(414,524.61)</u>
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Fund balance, end of period	<u><u>\$ (338,001.63)</u></u>
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