
MEMORANDUM

TO: THE BOARD OF TRUSTEES OF JACKSONVILLE LIGHTHOUSE
FROM: CHRIS BELL, CPA – COMPLETE CONSULTING
SUBJECT: FINANCIAL SUMMARY
DATE: AUGUST 10, 2010

The financial statements presented below were generated from Arkansas Public School Computer Network (APSCN). The documents detail actual expenditures at the object/account level vs. budget, a balance sheet, and a bank reconciliation listing all checks written during the reporting period.

Financial highlights are as follows:

Our first payment of our charter school funding and NSLA allocations has been delayed. Due to a change in regulation, new schools (and schools adding a grade) initial funding is based on enrollment as of July 30. In previous years, initial allocations were based on July 1 enrollment allowing payments to be made during the first week of August. ADE has not committed to specific payment date.

Payment was made for the renewal of The Learning Institute contract for school year 2010-11 (\$9,880).

We are participating in APSRC's Special Education Consortium which provides special education supervisor services. Payment through December made in July (\$6,373).

Attachments:

1. Balance sheet as of July 31, 2010 (Period 1)
2. Summary Expenditure Status Report (Period 1)
3. July 2010 Bank Reconciliation (Period 1)

ARKANSAS PUBLIC SCHOOL COMPUTER NETWORK
DATE: 08/06/2010
TIME: 14:13:02

JACKSONVILLE LIGHTHOUSE CHARTER
PRINT CONSOLIDATED BALANCE SHEET

PAGE NUMBER: 1
STATMN71

SELECTION CRITERIA: ALL
ACCOUNTING PERIOD: 1/11

ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
01010	CASH IN BANK	220,762.46	241,058.74
TOTAL		220,762.46	241,058.74
TOTAL ASSETS		220,762.46	241,058.74
TOTAL APPROPRIATIONS		.00	1,776,420.00
TOTAL EXPENDITURES		237,275.99	.00
TOTAL REVENUES		8,974.33	7,578.87
TOTAL UNRESERVED FUND BALANCE		172,283.06	390,658.23
TOTAL FUND BALANCE BUDGET		1,776,420.00	.00
TOTAL EQUITIES		2,194,953.38	2,174,657.10
TOTAL REPORT		2,415,715.84	2,415,715.84

SELECTION CRITERIA: 1=1 AND orgn.key_orgn = expldgr.key_orgn AND orgn.yr = expldgr.yr

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
61110	CERT SALARY	928,000.00	54,119.81	.00	54,119.81	873,880.19	5.83
61120	CLS SALARY	78,000.00	7,765.09	.00	7,765.09	70,234.91	9.96
61320	OVERTIME - CLASSIFIED	.00	.00	.00	.00	.00	.00
61510	ADDITIONAL COMP CERTIFIED	.00	-200.00	.00	-200.00	200.00	.00
61710	CERT SUBSTITUTES	4,000.00	.00	.00	.00	4,000.00	.00
61720	CLS SUBSTITUTES	10,000.00	300.00	.00	300.00	9,700.00	3.00
62110	CERT GROUP INS	.00	.00	.00	.00	.00	.00
62120	CLS GROUP INS	.00	.00	.00	.00	.00	.00
62210	CERT SOC SEC	57,555.00	3,429.82	.00	3,429.82	54,125.18	5.96
62220	CLS SOC SEC	5,460.00	500.05	.00	500.05	4,959.95	9.16
62260	CERT MEDICARE	13,480.00	802.11	.00	802.11	12,677.89	5.95
62270	CLS MEDICARE	1,285.00	116.95	.00	116.95	1,168.05	9.10
62310	CERT TCH RET-CONT	129,920.00	7,744.75	.00	7,744.75	122,175.25	5.96
62320	CLS TCH RET - CONT	12,320.00	1,129.12	.00	1,129.12	11,190.88	9.16
62610	CERT WKR'S COMP	4,100.00	1,267.00	.00	1,267.00	2,833.00	30.90
62620	CLS WKR'S COMP	.00	.00	.00	.00	.00	.00
62710	CERT HEALTH BENEFITS	42,690.00	2,380.47	.00	2,380.47	40,309.53	5.58
62720	CLS HEALTH BENEFITS	7,170.00	595.80	.00	595.80	6,574.20	8.31
62900	HEADER OTHER BENEFITS	.00	.00	.00	.00	.00	.00
62910	OTHER BENEFITS-CERTIFIED	4,735.00	2,788.09	.00	2,788.09	1,946.91	58.88
62920	OTHER BENEFITS-CLASSIFIED	340.00	56.08	.00	56.08	283.92	16.49
63110	STAFF SERVICES	.00	.00	.00	.00	.00	.00
63120	MANAGEMENT SERVICES	.00	.00	.00	.00	.00	.00
63130	BOARD OF ED SERVICES	.00	.00	.00	.00	.00	.00
63210	ACA STUDENT ASSESSMENT	3,000.00	.00	.00	.00	3,000.00	.00
63230	CONSULTING EDUCATIONAL	.00	.00	.00	.00	.00	.00
63240	STUDENT ASSESSMENT	.00	.00	.00	.00	.00	.00
63310	CERT STAFF DEVELOP	58,150.00	1,500.77	.00	1,500.77	56,649.23	2.58
63320	PROF DEVELOPMENT CLASSIFI	.00	526.68	.00	526.68	-526.68	.00
63420	STATISTICAL SERVICES	.00	.00	.00	.00	.00	.00
63430	PS PROF ACCOUNTING	.00	.00	.00	.00	.00	.00
63440	PS PROF LEGAL	.00	.00	.00	.00	.00	.00
63445	LEGAL	.00	.00	.00	.00	.00	.00
63450	PS PROF MEDICAL	.00	2,802.59	.00	2,802.59	-2,802.59	.00
63460	INFORMATION TECHNOLOGY	.00	.00	.00	.00	.00	.00
63470	PS PROF ARCHITECT	.00	.00	.00	.00	.00	.00
63490	PS PROF OTHER	.00	.00	.00	.00	.00	.00
63530	TECH SUPPORT	.00	.00	.00	.00	.00	.00
63900	PROF/TECH SERVICES	.00	962.60	.00	962.60	-962.60	.00
64110	WATER/SEWER	18,000.00	801.35	.00	801.35	17,198.65	4.45
64210	DISPOSAL/SANATATION	5,000.00	200.03	.00	200.03	4,799.97	4.00
64230	CUSTODIAL	48,000.00	6,605.40	.00	6,605.40	41,394.60	13.76
64240	LAWN CARE	5,000.00	.00	.00	.00	5,000.00	.00
64310	REPAIRS/M/O	10,000.00	192.31	.00	192.31	9,807.69	1.92
64410	RENTAL LND/BLDINGS	.00	.00	.00	.00	.00	.00
64430	RENTAL/COMP	7,500.00	1,953.30	.00	1,953.30	5,546.70	26.04
64500	CONSTRU/4000-4999	.00	9,363.00	.00	9,363.00	-9,363.00	.00
65190	STU TRANSPORTATION	3,000.00	687.50	.00	687.50	2,312.50	22.92
65210	PROPERTY INSURANCE	.00	.00	.00	.00	.00	.00
65220	LIABILITY INSURANCE	1,000.00	1,591.00	.00	1,591.00	-591.00	159.10
65250	ACCIDENT INS FOR STUDENTS	1,900.00	.00	.00	.00	1,900.00	.00
65310	TELEPHONE	14,000.00	1,660.09	.00	1,660.09	12,339.91	11.86

SELECTION CRITERIA: 1=1 AND orgn.key_orgn = expledgr.key_orgn AND orgn.yr = expledgr.yr

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
65320	POSTAGE	.00	259.71	.00	259.71	-259.71	.00
65400	ADVERTISING	1,000.00	539.69	.00	539.69	460.31	53.97
65500	PRINTING & BINDING	.00	.00	.00	.00	.00	.00
65700	FOOD SVS MANAGEMENT	126,515.00	.00	.00	.00	126,515.00	.00
65800	HEADER TRAVEL	.00	.00	.00	.00	.00	.00
65810	TRVL-CERT-IN DISTRICT	.00	.00	.00	.00	.00	.00
65820	TRVL-CLS IN DISTRICT	.00	.00	.00	.00	.00	.00
65870	PS TRAVEL NON EMPLOYEE	4,000.00	.00	.00	.00	4,000.00	.00
66100	GEN SUPPLIES	89,400.00	8,731.58	.00	8,731.58	80,668.42	9.77
66210	NAT.GAS	6,000.00	87.22	.00	87.22	5,912.78	1.45
66220	ELECTRICITY	36,000.00	2,248.74	.00	2,248.74	33,751.26	6.25
66410	TEXTBOOKS	35,000.00	803.25	.00	803.25	34,196.75	2.30
66500	TECHN SUPPLIES	.00	.00	.00	.00	.00	.00
66510	SOFTWARE	.00	.00	.00	.00	.00	.00
67100	LAND&IMPR/4400-4799	.00	.00	.00	.00	.00	.00
67200	BUILDINGS/EXISTING	.00	.00	.00	.00	.00	.00
67330	FURNITURE & FIXTURES	.00	.00	.00	.00	.00	.00
67340	TECH EQP/2230&2580	.00	.00	.00	.00	.00	.00
67350	TECH SOFTWARE 2230-2580	.00	.00	.00	.00	.00	.00
67390	OTHER EQUIPMENT	.00	.00	.00	.00	.00	.00
67500	FOOD SERVICE	.00	.00	.00	.00	.00	.00
68100	DUES AND FEES	4,400.00	94,510.98	.00	94,510.98	-90,110.98	2147.98
68300	INTEREST	500.00	5,781.53	.00	5,781.53	-5,281.53	1156.31
69100	REDEMPTION OF PRINCIPAL	.00	12,671.53	.00	12,671.53	-12,671.53	.00
69310	TO SALARY FUND	.00	.00	.00	.00	.00	.00
69330	TO BUILDING FUND	.00	.00	.00	.00	.00	.00
69360	TO FEDERAL GRANTS FUND	.00	.00	.00	.00	.00	.00
69380	TO FOOD SERVICE FUND	.00	.00	.00	.00	.00	.00
69400	PROGRAM FUNDING RETURN	.00	.00	.00	.00	.00	.00
TOTAL REPORT		1,776,420.00	237,275.99	.00	237,275.99	1,539,144.01	13.36

SELECTION CRITERIA: ALL

PAYEE NAME	CHECK DATE	CLEARED DATE	CHECK NUMBER	OUTSTANDING	CANCELLED
JACKSONVILLE ATHELETICS	11/06/09		2043	54.40	.00
BOND CONSULTING ENGINEER	01/19/10		2162	6,272.09	.00
SHAE SPEARS	04/16/10		2341	41.42	.00
LIGHTHOUSE ACADEMIES, I	06/30/10		2479	1,800.00	.00
DFA	07/19/10		2495	765.53	.00
CABOT EXTERMINATING	07/20/10		2506	95.00	.00
CHARTER FACILITIES MANAG	07/20/10		2509	16,441.56	.00
HERITAGE ALARMS, INC	07/20/10		2516	588.60	.00
JANPRO	07/20/10		2518	6,605.40	.00
LIGHTHOUSE ACADEMIES, I	07/20/10		2520	66,417.53	.00
LONA MEADE	07/20/10		2523	50.00	.00
NIGENA LIVINGSTON	07/20/10		2524	1,037.65	.00
WOODWIND BRASSWIND	07/20/10		2533	884.00	.00
NIGENA LIVINGSTON	07/23/10		2540	3,438.90	.00
A+ TEACHING SUPPLIES	07/23/10		2541	488.31	.00
AR DEPT OF WORKFORCE SVC	07/28/10		2543	60.00	.00
J & F	07/28/10		2544	2,230.75	.00
NASCO FORT ATKINSON	07/28/10		2546	803.25	.00
OCE IMAGISTICS, INC	07/28/10		2547	533.52	.00
UNIVERSITY OF ARKANSAS	07/28/10		2548	370.00	.00
<<<ELECTRONIC TAX TRANSF	07/31/10		2556	10,732.45	.00
AR TEACHER RETIREMENT	07/31/10		2557	12,658.96	.00
DELTA DENTAL PLAN OF ARK	07/31/10		2558	300.28	.00
DFA	07/31/10		2559	2,130.10	.00
EBD	07/31/10		2560	3,446.70	.00
ALISON M TURRO	05/21/10		8674	1,122.21	.00
STACY A BRANT	07/30/10		8795	1,060.65	.00
MARY MARGARET BREITE	07/30/10		8796	1,214.57	.00
HOPE LEA BROOKS	07/30/10		8797	1,083.32	.00
BRAD GREGORY BURL	07/30/10		8798	1,086.41	.00
MELONIE RENEE BURTON	07/30/10		8799	1,041.34	.00
RYAN O DEAN	07/30/10		8800	2,103.57	.00
KELLY RENEE EARHART	07/30/10		8801	1,056.13	.00
ADAM BLAKE ELLIOT	07/30/10		8802	1,091.70	.00
NERINDA ELLIOT	07/30/10		8803	1,184.85	.00
DAVID LLOYD FOX	07/30/10		8805	1,161.26	.00
AMBER NICHOLE GORDON	07/30/10		8806	955.16	.00
CHRISTINA RUTH HEAD	07/30/10		8807	1,220.12	.00
THOMAS L KLOSKE	07/30/10		8808	1,093.07	.00
ALETTA L LARRY	07/30/10		8809	919.39	.00
JERRY EVAN MCGREW	07/30/10		8810	1,292.55	.00
CRYSTAL A MCMULLEN	07/30/10		8811	1,032.70	.00
TERRIENA ARCEO PEGRAM	07/30/10		8812	1,003.67	.00
SHASTA LYNN PURDIE	07/30/10		8813	1,093.07	.00
JULIA R SAWYER	07/30/10		8814	1,122.54	.00
SHAE K SPEARS	07/30/10		8815	1,181.51	.00
CONSUELA D TURNER	07/30/10		8817	964.63	.00
ALISON M TURRO	07/30/10		8818	1,491.73	.00
AMBER L UPTIGROVE	07/30/10		8819	1,033.79	.00
MARIA ANTONIA WALKER	07/30/10		8821	1,153.53	.00
HEATHER JEAN WARD	07/30/10		8822	1,809.34	.00
NORMAN D WHITFIELD	07/30/10		8823	1,547.34	.00
AR TEACHER RETIREMENT	06/04/10	07/31/10	2415	.00	7,205.90
DELTA DENTAL PLAN OF ARK	06/04/10	07/31/10	2416	.00	232.90

SELECTION CRITERIA: ALL

PAYEE NAME	CHECK DATE	CLEARED DATE	CHECK NUMBER	OUTSTANDING	CANCELLED
DFA	06/04/10	07/31/10	2417	.00	1,467.58
EBD	06/04/10	07/31/10	2418	.00	2,735.80
JANPRO	06/09/10	07/31/10	2437	.00	9,875.40
CHARTER FACILITIES MANAG	06/11/10	07/31/10	2453	.00	9,334.47
SMART BRIEF JOBS	06/11/10	07/31/10	2460	.00	400.00
SOUTHERN BANCORP	06/11/10	07/31/10	2461	.00	10,355.18
UNISHIPPERS	06/11/10	07/31/10	2463	.00	32.34
ALISON TURRO	06/30/10	07/31/10	2465	.00	277.36
ARKANSAS DEMOCRAT-GAZETT	06/30/10	07/31/10	2466	.00	526.41
CABOT EXTERMINATING	06/30/10	07/31/10	2467	.00	327.00
HOUGHTON MIFFLIN HARCOUR	06/30/10	07/31/10	2468	.00	1,347.24
JANPRO	06/30/10	07/31/10	2469	.00	3,139.20
LIGHTHOUSE ACADEMIES, I	06/30/10	07/31/10	2470	.00	5,000.00
MOM'S CATERING	06/30/10	07/31/10	2471	.00	3,311.00
OFSI	06/30/10	07/31/10	2472	.00	581.15
<<<ELECTRONIC TAX TRANSF	06/30/10	07/31/10	2474	.00	24,632.33
AR TEACHER RETIREMENT	06/30/10	07/31/10	2475	.00	19,883.76
DELTA DENTAL PLAN OF ARK	06/30/10	07/31/10	2476	.00	232.90
DFA	06/30/10	07/31/10	2477	.00	4,792.97
EBD	06/30/10	07/31/10	2478	.00	2,735.80
<<<ELECTRONIC TAX TRANSF	06/30/10	07/31/10	2485	.00	650.95
AR TEACHER RETIREMENT	06/30/10	07/31/10	2486	.00	553.83
DELTA DENTAL PLAN OF ARK	06/30/10	07/31/10	2487	.00	61.56
DFA	06/30/10	07/31/10	2488	.00	148.75
ARKANSAS DEPT OF EDUCATI	06/30/10	07/31/10	2490	.00	2,550.00
<<<ELECTRONIC TAX TRANSF	07/19/10	07/31/10	2494	.00	4,018.15
SOUTHERN BANCORP	07/19/10	07/31/10	2496	.00	8,885.62
ALLIED WASTE SERVICES #8	07/20/10	07/31/10	2499	.00	200.03
AR AUTOMATIC SPRINKLERS,	07/20/10	07/31/10	2500	.00	279.00
AR PUBLIC SCHOOL RESOURC	07/20/10	07/31/10	2501	.00	8,873.00
ARKANSAS DEMOCRAT-GAZETT	07/20/10	07/31/10	2502	.00	539.69
ARKANSAS REFRIDGERATION	07/20/10	07/31/10	2503	.00	104.81
ARROW COACH LINES	07/20/10	07/31/10	2504	.00	687.50
MARY BREITE	07/20/10	07/31/10	2505	.00	22.48
CENTERPOINT ENERGY	07/20/10	07/31/10	2507	.00	87.22
CENTURYTEL	07/20/10	07/31/10	2508	.00	1,660.09
CONSUELA TURNER	07/20/10	07/31/10	2510	.00	118.77
DATAMAX	07/20/10	07/31/10	2511	.00	248.24
NERINDA ELLIOTT	07/20/10	07/31/10	2512	.00	223.57
ENTERGY	07/20/10	07/31/10	2513	.00	2,248.74
ERIC MOIX CONSTRUCTION	07/20/10	07/31/10	2514	.00	9,363.00
FIRST COMP INSURANCE CO	07/20/10	07/31/10	2515	.00	1,267.00
JACKSONVILLE WATERWORKS	07/20/10	07/31/10	2517	.00	801.35
KIDSOURCE THERAPY, INC	07/20/10	07/31/10	2519	.00	2,802.59
LINCOLN NATIONAL LIFE IN	07/20/10	07/31/10	2521	.00	484.03
LOCAL INITIATIVES SUPPOR	07/20/10	07/31/10	2522	.00	9,567.44
OCE IMAGISTICS, INC	07/20/10	07/31/10	2525	.00	1,171.54
PHILADELPHIA INSURANCE C	07/20/10	07/31/10	2526	.00	1,591.00
PITNEY BOWES	07/20/10	07/31/10	2527	.00	234.38
RICHARDSON PLUMBING	07/20/10	07/31/10	2529	.00	87.50
THE LEARNING INSTITUTE	07/20/10	07/31/10	2530	.00	222.75
U OF A COOPERATIVE EXTEN	07/20/10	07/31/10	2531	.00	3,595.00
UNISHIPPERS	07/20/10	07/31/10	2532	.00	25.33
LAKESHORE LEARNING MATER	07/20/10	07/31/10	2535	.00	1,733.36

SELECTION CRITERIA: ALL

PAYEE NAME	CHECK DATE	CLEARED DATE	CHECK NUMBER	OUTSTANDING	CANCELLED
SCHOLASTIC INC	07/20/10	07/31/10	2536	.00	284.74
RYAN DEAN	07/23/10	07/31/10	2539	.00	2,653.33
KELLY EARHART	07/28/10	07/31/10	2545	.00	519.15
SHAUNDARA POWELL	05/07/10	07/31/10	8636	.00	69.26
APRIL U BOOKER-HELMS	06/30/10	07/31/10	8743	.00	1,056.41
STACY A BRANT	06/30/10	07/31/10	8744	.00	1,863.79
CHARLOTTE N BRANTON	06/30/10	07/31/10	8745	.00	472.17
MARY MARGARET BREITE	06/30/10	07/31/10	8747	.00	1,993.28
HOPE LEA BROOKS	06/30/10	07/31/10	8748	.00	1,769.46
BRAD GREGORY BURL	06/30/10	07/31/10	8749	.00	2,082.40
ROBERTO A CANDELARIA	06/30/10	07/31/10	8750	.00	1,039.40
ANGELA R CARTER	06/30/10	07/31/10	8751	.00	399.39
PATRICIA A CASTELLANO	06/30/10	07/31/10	8752	.00	408.59
KELLY RENEE EARHART	06/30/10	07/31/10	8753	.00	1,422.16
ADAM BLAKE ELLIOT	06/30/10	07/31/10	8754	.00	1,791.29
NERINDA ELLIOT	06/30/10	07/31/10	8755	.00	1,747.64
DEBRA A EVANS	06/30/10	07/31/10	8756	.00	685.92
AMBER NICHOLE GORDON	06/30/10	07/31/10	8757	.00	1,769.46
CHRISTINA RUTH HEAD	06/30/10	07/31/10	8758	.00	3,085.66
NIGENA L LIVINGSTON	06/30/10	07/31/10	8761	.00	2,515.47
JERRY EVAN MCGREW	06/30/10	07/31/10	8762	.00	2,240.47
CRYSTAL A MCMULLEN	06/30/10	07/31/10	8763	.00	1,162.66
SARAH E MILLER	06/30/10	07/31/10	8764	.00	1,229.75
SHAUNDARA POWELL	06/30/10	07/31/10	8765	.00	69.26
JULIA R SAWYER	06/30/10	07/31/10	8766	.00	1,079.30
MIRANDA G SUNDERMEIER	06/30/10	07/31/10	8767	.00	289.90
CONSUELA D TURNER	06/30/10	07/31/10	8768	.00	929.09
ALISON M TURRO	06/30/10	07/31/10	8769	.00	1,186.50
MARIA ANTONIA WALKER	06/30/10	07/31/10	8770	.00	1,877.06
NORMAN D WHITFIELD	06/30/10	07/31/10	8771	.00	1,008.05
SHAE K SPEARS	06/30/10	07/31/10	8775	.00	2,015.11
BRAD GREGORY BURL	07/15/10	07/31/10	8779	.00	2,202.80
RYAN O DEAN	07/15/10	07/31/10	8780	.00	2,126.03
KELLY RENEE EARHART	07/15/10	07/31/10	8781	.00	1,068.10
JULIA R SAWYER	07/15/10	07/31/10	8782	.00	789.17
CONSUELA D TURNER	07/15/10	07/31/10	8783	.00	964.63
ALISON M TURRO	07/15/10	07/31/10	8784	.00	1,491.73
NORMAN D WHITFIELD	07/15/10	07/31/10	8785	.00	1,563.46
STACY A BRANT	07/20/10	07/31/10	8787	.00	840.48
BRAD GREGORY BURL	07/20/10	07/31/10	8788	.00	905.34
PATRICIA A CASTELLANO	07/20/10	07/31/10	8789	.00	275.52
ALETTA L LARRY	07/20/10	07/31/10	8790	.00	689.71
CRYSTAL A MCMULLEN	07/20/10	07/31/10	8791	.00	910.89
MELISSA WALLS	07/20/10	07/31/10	8792	.00	912.81

SELECTION CRITERIA: ALL

PAYEE NAME	CHECK DATE	CLEARED DATE	CHECK NUMBER	OUTSTANDING	CANCELLED
TOTAL OUTSTANDING CHECKS FOR PERIOD =				170,366.55	
TOTAL OF CANCELLED CHECKS FOR PERIOD =					228,991.75
TOTAL CHECKS WRITTEN FOR PERIOD =				240,417.50	
1.	BALANCE SHOWN ON BANK STATEMENT AT PERIOD END:			150070.27	
2.	ADD: CASH IN TRANSIT AT END OF PERIOD:			.00	
3.	SUB-TOTAL:			-----	150070.27
4.	DEDUCT OUTSTANDING CHECKS FOR PERIOD:				170366.55
5.	ADJUSTED BANK BALANCE AT END OF PERIOD:				----- -20296.28
6.	CASH BALANCE AT END OF PERIOD:				-20296.28
7.	VARIANCE:				----- .00 =====