

Grand County Library District General Fund 2023

| | 2021 Audited Actuals | 2022 Adopted Budget | 2022 Estimated Actuals | 2023 Proposed Budget | 2023 Budget Variance |
|--|----------------------------|---------------------------|------------------------------|----------------------------|----------------------------|
| Beginning Fund Balance | 3,791,463 | 4,343,807 | 4,343,807 | 4,401,493 | 57,686 |
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| Tax Revenues | | | | | |
| 4100-00 · General Property Tax | 2,721,761 | 3,180,000 | 3,180,000 | 3,184,457 | 4,457 |
| 4102-00 · County Taxes-Delinq | (4,838) | (5,728) | (5,728) | - | 5,728 |
| 4103-00 · Cnty Taxes-Delinque | 4,508 | 6,406 | 6,406 | - | (6,406) |
| 4105-00 · Specific Ownership T | 210,858 | 187,500 | 187,500 | 182,500 | (5,000) |
| Total Tax Revenues | 2,932,289 | 3,368,178 | 3,368,178 | 3,366,957 | (1,221) |
| Operating Revenues | | | | | |
| 4260-00 · Fines | | | | | |
| 4261-00 · Fees | 8,404 | 9,093 | 9,093 | 7,100 | (1,993) |
| 4262-00 · Replacement of medi | 1,443 | 1,430 | 1,430 | 1,200 | (230) |
| 4340-00 · Bank Interest Income | 7,777 | 54,630 | 54,630 | 31,757 | (22,873) |
| 4350-00 · Donations-Operations | | | | | |
| 4380-00 · In Kind Donations | 4,580 | 17,116 | 17,116 | 32,400 | 15,284 |
| 4390-00 · General Donations | 13,260 | 13,562 | 13,562 | 5,000 | (8,562) |
| 4395-00 · Designated Donator | 3,000 | - | - | - | - |
| 4350-00 · Donations-Operator | - | - | - | - | - |
| Total 4350-00 · Donations-Ope | 20,840 | 30,678 | 30,678 | 37,400 | 6,722 |
| 4400-00 · State Grants | 59,562 | 12,900 | 12,900 | 16,953 | 4,053 |
| 4600-00 · Other Grants | 3,000 | 4,200 | 4,200 | 4,500 | 300 |
| 4650-00 · E-Rate Discounts | - | - | - | - | - |
| 4950-00 · Miscellaneous Rever | 18,943 | 3,500 | 3,500 | 1,000 | (2,500) |
| 4960-00 · Rental Income | 11,400 | 12,000 | 12,000 | 15,360 | 3,360 |
| Total Operating Revenues | 131,369 | 128,431 | 128,431 | 115,270 | (13,161) |
| Capital Revenues | | | | | |
| 4560 · Other Capital Revenue | | | | | |
| 4345-00 · Interest Income-Capi | 114 | 1,702 | 1,702 | 10 | (1,692) |
| 4550-00 · Grants-Other | - | - | - | - | - |
| 4800-00 · Building Donations | - | - | - | - | - |
| 4800-01 · Building Donations-(| - | - | - | - | - |
| 4800-03 · Building Donations-, | 1,950 | - | - | - | - |
| 4800-00 · Building Donations · | - | - | - | - | - |
| Total 4800-00 · Building Donati | 1,950 | - | - | - | - |
| 4900-00 · Proceeds from COP's | - | - | - | - | - |

| | 2021 Audited Actuals | 2022 Adopted Budget | 2022 Estimated Actuals | 2023 Proposed Budget | 2023 Budget Variance |
|---|----------------------------|---------------------------|------------------------------|----------------------------|----------------------------|
| 4975-00 · In-Kind donations | - | - | - | - | - |
| Total Capital Revenues | 2,064 | 1,702 | 1,702 | 10 | (1,692) |
| Total Income | 3,065,722 | 3,498,311 | 3,498,311 | 3,482,237 | (16,074) |
| Designated Reserves-Non-Spec | 647,000 | 647,000 | 647,000 | 647,000 | - |
| TOTAL AVAILABLE RESOURCES | 6,210,185 | 6,642,774 | 6,642,774 | 7,236,730 | 593,956 |
| Expense | | | | | |
| Personnel Costs | | | | | |
| 5020-00 · Salaries & Wages | 836,039 | 959,953 | 959,953 | 1,181,576 | 221,623 |
| 5023-00 · Severance & Phase c | - | - | - | - | - |
| 5024-00 · Merit | 15,370 | 31,261 | 31,261 | 98,054 | 66,793 |
| 5025-00 · Benefits | | | | | |
| 5030-00 · Group Health Insura | 128,804 | 144,602 | 144,602 | 164,250 | 19,648 |
| 5040-00 · Group Dental Insura | 8,213 | 9,065 | 9,065 | 10,560 | 1,495 |
| 5050-00 · Group Life Insuranc | 1,248 | 1,400 | 1,400 | 1,788 | 388 |
| 5060-00 · Group Disability Inst | 3,087 | 3,300 | 3,300 | 4,079 | 779 |
| 5070-00 · CCOERA Expense | 20,368 | 24,500 | 24,500 | 31,620 | 7,120 |
| 5080-00 · Worker's Comp Expe | 6,606 | 5,055 | 5,055 | 5,400 | 345 |
| 5095-00 · Flex Account Fees | - | - | - | - | - |
| 5096-00 · Accident Account Fe | 2,811 | 3,126 | 3,126 | 3,600 | 474 |
| 5100-00 · Unemployment Bene | - | - | - | 15,000 | 15,000 |
| 6110-00 · Employer Social Sec | 51,640 | 62,335 | 62,335 | 71,522 | 9,187 |
| 6115-00 · Employer Medicare | 12,077 | 14,578 | 14,578 | 16,727 | 2,149 |
| Total 5025-00 · Benefits | 235,208 | 267,961 | 267,961 | 324,546 | 56,585 |
| 6235-00 · Travel & Meals | 11,546 | 17,000 | 17,000 | 15,000 | (2,000) |
| 6240-00 · Education/Consultan | 2,638 | 5,000 | 5,000 | 6,509 | 1,509 |
| 6242-00 · Trustee Travel & Eve | 909 | 150 | 150 | 2,000 | 1,850 |
| 6245-00 · Professional Certific | 4,000 | 4,000 | 4,000 | 4,000 | - |
| 6250-00 · Staff Events | 2,055 | 3,000 | 3,000 | 3,800 | 800 |
| Total Personnel Costs | 1,107,765 | 1,288,325 | 1,288,325 | 1,635,485 | 347,160 |
| Supplies | | | | | |
| 6300-00 · Office Supplies | 6,083 | 6,790 | 6,790 | 7,000 | 210 |
| 6305-00 · Programming Suppli | 19,969 | 25,000 | 25,000 | 27,000 | 2,000 |
| 6310-00 · Cataloging Supplies | 1,780 | 1,500 | 1,500 | 5,784 | 4,284 |
| Total Supplies | 27,832 | 33,290 | 33,290 | 39,784 | 6,494 |
| Library Materials & Technology | | | | | |
| 6349 · Library Materials | | | | | |
| 6350-00 · Media | 92,584 | 110,000 | 110,000 | 68,850 | (41,150) |
| 6355-00 · E-Media | - | - | - | 41,150 | 41,150 |

| | 2021 Audited Actuals | 2022 Adopted Budget | 2022 Estimated Actuals | 2023 Proposed Budget | 2023 Budget Variance |
|--|----------------------------|---------------------------|------------------------------|----------------------------|----------------------------|
| 6350-11 · Less Replacement R | - | 9,900 | 9,900 | - | (9,900) |
| 6360-00 · Processing Fees | 8,680 | | | 7,085 | 7,085 |
| 6430-00 · Public Online Resou | 6,831 | 14,472 | 14,472 | 9,030 | (5,442) |
| 6349 · Library Materials - Othe | - | - | - | | - |
| Total 6349 · Library Materials | 108,095 | 134,372 | 134,372 | 126,115 | (8,257) |
| 6600 · Technology | | | | | |
| 6405-00 · Technology-Equipm | 3,959 | 4,130 | 4,130 | 6,950 | 2,820 |
| 6420-00 · Business Software & | 16,570 | 17,000 | 17,000 | 17,698 | 698 |
| 6601-00 · Automation Softwar | 52,496 | 58,082 | 58,082 | 54,712 | (3,370) |
| 6603-00 · ILS Software | 35,938 | 36,287 | 36,287 | 34,788 | (1,499) |
| 6605-00 · Technology-R&D | 2,696 | 1,081 | 1,081 | 3,000 | 1,919 |
| 6608-00 · Broadband/Internet | 10,660 | 11,028 | 11,028 | 10,786 | (242) |
| 6610-00 · Computers | 19,626 | 14,890 | 14,890 | 24,312 | 9,422 |
| 6620-00 · Computer Expense | 3,385 | 2,723 | 2,723 | 7,810 | 5,087 |
| Total 6600 · Technology | 145,330 | 145,221 | 145,221 | 160,056 | 14,835 |
| Total Library Materials & Techn | 253,425 | 279,593 | 279,593 | 286,171 | 6,578 |
| Communications | | | | | |
| 6520-00 · Telephone | 21,791 | 21,800 | 21,800 | 22,596 | 796 |
| 6540-00 · Postage Expense | 816 | 1,000 | 1,000 | 955 | (45) |
| 6550-00 · Courier | 17,208 | 21,261 | 21,261 | 21,592 | 331 |
| 6560-00 · Public Relations | 1,407 | 2,400 | 2,400 | 4,750 | 2,350 |
| 6570-00 · Advertising/Recruitin | 3,604 | 2,689 | 2,689 | 1,350 | (1,339) |
| 6580-00 · Printing | 6,788 | 7,271 | 7,271 | 8,003 | 732 |
| Total Communications | 51,614 | 56,421 | 56,421 | 59,246 | 2,825 |
| Facilities & Maintenance | | | | | |
| 6630-00 · Equipment | 4,093 | 5,050 | 5,050 | 2,500 | (2,550) |
| 6635-00 · Equipment Lease | 5,647 | 5,647 | 5,647 | 5,647 | - |
| 6640-00 · Building & Equipmer | 6,488 | 23,651 | 23,651 | 8,000 | (15,651) |
| 6649-00 · Utilities | | | | | |
| 6650-00 · Trash | 4,619 | 5,200 | 5,200 | 6,716 | 1,516 |
| 6651-00 · Water | 6,077 | 5,685 | 5,685 | 6,845 | 1,160 |
| 6652-00 · Sewer | 5,310 | 5,035 | 5,035 | 5,340 | 305 |
| 6654-00 · Electric | 32,916 | 32,780 | 32,780 | 34,954 | 2,174 |
| 6655-00 · Gas | 11,983 | 18,000 | 18,000 | 34,095 | 16,095 |
| Total 6649-00 · Utilities | 60,905 | 66,700 | 66,700 | 87,950 | 21,250 |
| 6660-00 · Rent Expense | | | | | |
| 6656-00 · Gas & Electric-Rent | - | - | - | | |
| 6660-00 · Rent Expense - Othe | - | - | - | | |
| Total 6660-00 · Rent Expense | - | - | - | - | - |
| 6665-00 · Maintenance Services | | | | | |
| 6667-01 · Snow Removal | 15,817 | 16,000 | 16,000 | 20,000 | 4,000 |

| | 2021 Audited Actuals | 2022 Adopted Budget | 2022 Estimated Actuals | 2023 Proposed Budget | 2023 Budget Variance |
|---|----------------------------|---------------------------|------------------------------|----------------------------|----------------------------|
| 6667-03 · Building Cleaning | 78,198 | 80,700 | 80,700 | 75,762 | (4,938) |
| 6667-05 · Fire/Security/Pest M | 4,032 | 4,032 | 4,032 | 4,588 | 556 |
| 6667-08 · Inspections | 1,580 | 1,475 | 1,475 | 2,150 | 675 |
| 6667-09 · Cleaning Supplies | 3,461 | 3,700 | 3,700 | 5,700 | 2,000 |
| 6667-11 · Grounds Maintenance | 6,559 | 5,000 | 5,000 | 7,000 | 2,000 |
| 6667-12 · Maintenance Supplie | 18,379 | 18,000 | 18,000 | 15,000 | (3,000) |
| Total 6665-00 · Maintenance Se | 128,026 | 128,907 | 128,907 | 130,200 | 1,293 |
| 6670-00 · Content & Liability In | 28,101 | 38,215 | 38,215 | 42,037 | 3,822 |
| 6675-00 · Building Improvemen | - | - | - | - | - |
| Total Facilities & Maintenance | 233,260 | 268,170 | 268,170 | 276,334 | 8,164 |
| Professional Services | | | | | |
| 6947-00 · Engineering/Consulti | - | - | - | 51,000 | 51,000 |
| 6950-00 · Legal Expense | 802 | - | - | 10,000 | 10,000 |
| 6955-00 · Accounting/Auditing | 8,390 | 9,232 | 9,232 | 10,000 | 768 |
| 6960-00 · County Treasurer Fee | 136,088 | 165,000 | 165,000 | 168,348 | 3,348 |
| Total Professional Services | 145,280 | 174,232 | 174,232 | 239,348 | 65,116 |
| Other Expenses | | | | | |
| 6940-00 · Dues & Licenses | 3,863 | 6,033 | 6,033 | 5,940 | (93) |
| 6945-00 · Bank Service Charge | 43 | 690 | 690 | - | (690) |
| 6948-00 · Credit Card Processi | 1,018 | 1,146 | 1,146 | 1,329 | 183 |
| 6965-00 · Miscellaneous Exper | 1,750 | 3,510 | 3,510 | - | (3,510) |
| 6975-00 · In-Kind Donations Ex | - | 16,681 | 16,681 | - | (16,681) |
| 8500-00 · Donations Expenditures | | | | | |
| 8505-00 · State/Federal Grant I | 15,517 | 12,900 | 12,900 | 16,953 | 4,053 |
| 8510-00 · General Donation Ex | 1,159 | 240 | 240 | - | (240) |
| 8520-00 · Designated Donator | 11,539 | 4,200 | 4,200 | 4,500 | 300 |
| 8530-00 · Friends Supported E | - | - | - | - | - |
| 8530-01 · Friends Media Exper | - | - | - | - | - |
| 8530-02 · Friends Program Exp | - | - | - | - | - |
| Total 8500-00 · Donations Expe | 28,215 | 17,340 | 17,340 | 21,453 | 4,113 |
| Total Other Expenses | 34,889 | 45,400 | 45,400 | 28,722 | (16,678) |
| Total Operating Expense | 1,854,065 | 2,145,431 | 2,145,431 | 2,565,091 | 419,660 |
| Net Ordinary Income | 1,211,657 | 1,352,880 | 1,352,880 | 917,147 | (435,733) |
| Other Income/Expense | | | | | |
| Other Expense | | | | | |
| Capital Projects | | | | | |
| 7105-00 · Inspection Services | - | - | - | - | - |
| 7110-00 · Capital Expenditures | 41,516 | 93,950 | 93,950 | 126,695 | 32,745 |
| Total Capital Projects | 41,516 | 93,950 | 93,950 | 126,695 | 32,745 |
| Building Debt Service | | | | | |

| | 2021 Audited Actuals | 2022 Adopted Budget | 2022 Estimated Actuals | 2023 Proposed Budget | 2023 Budget Variance |
|-------------------------------------|----------------------------|---------------------------|------------------------------|----------------------------|----------------------------|
| 6935-00 · Cost of Lease | 2,500 | 2,500 | 2,500 | 2,500 | - |
| 6937-00 · Lease Purchase Prin | 535,000 | 555,000 | 555,000 | 1,505,000 | 950,000 |
| 6938-00 · Lease Interest Expen | 100,800 | 82,400 | 82,400 | 11,000 | (71,400) |
| Total Building Debt Service | 638,300 | 639,900 | 639,900 | 1,518,500 | 878,600 |
| Total Other Expense | 679,816 | 733,850 | 733,850 | 1,645,195 | 911,345 |
| Net Other Income | (679,816) | (733,850) | (733,850) | (1,645,195) | (911,345) |
| Total Expenditures | 2,533,881 | 2,879,281 | 2,879,281 | 4,210,286 | 1,331,005 |
| Net Income (Loss) | 531,841 | 619,030 | 619,030 | (728,048) | (1,347,078) |
| Other Financing Sources Used | | | | | |
| 9510-00 · Transfer from Found | 6,500 | - | 3,000 | 2,000 | 2,000 |
| 9520-00 · Friends of GC Librar | 14,000 | 13,000 | 13,000 | 22,100 | 9,100 |
| Total Other Financing | 20,500 | 16,000 | 16,000 | 24,100 | 8,100 |
| <u>Net Position</u> | <u>552,341</u> | <u>635,030</u> | <u>635,030</u> | <u>(703,948)</u> | <u>(1,338,978)</u> |
| Appropriated Reserves | - | 25,000 | 25,000 | 25,000 | - |
| Ending Fund Balance | 4,343,807 | 4,953,837 | 4,953,837 | 3,672,545 | (1,281,292) |
| Net Change in Fund Balance | 552,344 | 610,030 | 610,030 | (728,948) | (1,338,978) |

Grand County Library District Special Revenue Fund 2023

| | 2021 Audited Actuals | 2022 Adopted Budget | 2022 Estimated Actuals | 2023 Proposed Budget | 2023 Budget Variance |
|--|----------------------------|---------------------------|------------------------------|----------------------------|----------------------------|
| Beginning Fund Balance | 87,814 | 101,527 | 101,527 | 107,967 | 6,440 |
| Ordinary Income/Expense | | | | | - |
| Income | | | | | - |
| 43400 · Direct Public Support | | | | | - |
| 43410 · Corporate Contributions | 1,056 | 800 | 720 | 700 | (100) |
| 43420 · Foundation Contributions | 7,144 | 7,000 | | 2,500 | (4,500) |
| 43430 · Government Grants | | | | | - |
| 43440 · Gifts in Kind - Goods | | | | | - |
| 43441 · Gifts in Kind - Services | | | | | - |
| 43450 · Individ, Business Contributio | 8,034 | - | 8,800 | 7,000 | 7,000 |
| 43460 · Bequests | | | | | - |
| 44800 · United Way, CFC Contributio | 1,604 | | | | - |
| 44900 · Release from Restriction | | | | | - |
| 43400 · Direct Public Support - Other | | | | | - |
| Total 43400 · Direct Public Support | 17,838 | 7,800 | 9,520 | 10,200 | 2,400 |
| 45000 · Investments | | | | | |
| 45030 · Interest-Savings, Short-term | 8 | 10 | 7 | 6 | (4) |
| 45050 · Dividend Income | | | | | - |
| 45100 · Unrealized Gain (Loss) on In | 5,575 | | | | - |
| 45200 · Realized Gain/(Loss) on Sale | | | | | - |
| 45000 · Investments - Other | | | | | - |
| Total 45000 · Investments | 5,583 | 10 | 7 | 6 | (4) |
| 46400 · Other Types of Income | | | | | - |
| 49000 · Miscellaneous Revenue | | | | | - |
| 46400 · Other Types of Income - Other | | | | | - |
| Total 46400 · Other Types of Income | - | - | - | - | - |
| 47000 · Program Income | | | | | - |
| 47230 · Membership Dues | | | | | - |
| 47240 · Program Service Fees | | | | | - |
| 47250 · Author Talks | 789 | 1,250 | | | (1,250) |
| 47251 · Book Sales | | | | | - |
| 47252 · Ticket Sales | | | 188 | 200 | 200 |
| 47253 · Author Talks-Other | | | | | - |
| 47000 · Program Income - Other | | | | | - |
| Total 47000 · Program Income | 789 | 1,250 | 188 | 200 | (1,050) |
| Total Income | 24,210 | 9,060 | 9,715 | 10,406 | 1,346 |
| 50000 · Direct Library Support | | | | | - |

| | 2021 Audited Actuals | 2022 Adopted Budget | 2022 Estimated Actuals | 2023 Proposed Budget | 2023 Budget Variance |
|--|----------------------------|---------------------------|------------------------------|----------------------------|----------------------------|
| Total COGS | | | - | - | - |
| Gross Profit | 24,210 | 9,060 | 9,715 | 10,406 | 1,346 |
| Designated Reserves-Non-Spendabl | - | - | - | - | - |
| TOTAL AVAILABLE RESOURCES TO | 112,022 | 110,587 | 111,242 | 118,373 | 7,786 |
| Expense | | | | | |
| 61000 · Facilities and Equipment | | | | | |
| 61100 · Depreciation and Amortization | | | | | - |
| 61200 · Donated Facilities | | | | | - |
| 61300 · Equip Rental and Maintenance | | | | | - |
| 61400 · Property Insurance | | | | | - |
| 61500 · Rent, Parking, Storage | | | | | - |
| 61600 · Utilities | | | | | - |
| 61000 · Facilities and Equipment - Other | | | | | - |
| Total 61000 · Facilities and Equipmen | - | - | - | - | - |
| 62100 · Contract Services | | | | | |
| 62110 · Accounting Fees | 339 | 1,000 | 200 | 1,000 | - |
| 62140 · Legal Fees | - | 250 | | 250 | - |
| 62150 · Outside Contract Services | 289 | 1,000 | 550 | 1,000 | - |
| 62100 · Contract Services - Other | - | - | | | - |
| Total 62100 · Contract Services | 628 | 2,250 | 750 | 2,250 | - |
| 63000 · Operations | | | | | |
| 63100 · Advertising & Promotion | 877 | 750 | 450 | 500 | (250) |
| 63150 · Bank Service Charges | 597 | 500 | 580 | 600 | 100 |
| 63200 · Books, Subscriptions, Refere | - | 25 | | 25 | - |
| 63250 · Business Registration Fees | 10 | 70 | 86 | 80 | 10 |
| 63480 · Reception/Events | 500 | 500 | | - | (500) |
| 63500 · Insurance - Liability, D and O | 852 | 900 | 918 | 1,000 | 100 |
| 63520 · Postage, Mailing Service | - | 100 | 24 | 100 | - |
| 63550 · Printing and Copying | - | 500 | | 500 | - |
| 63600 · Staff Development & Education | | | | | - |
| 63750 · Telephone, Telecommunications | | | | | - |
| 63900 · Travel and Meetings | | | | | - |
| 68310 · Conference, Convention, Meeting | | | | | - |
| 63900 · Travel and Meetings - Other | | | | | - |
| Total 63900 · Travel and Meetings | - | - | - | - | - |
| 64000 · Other Costs | | | | | |
| 65200 · Library District Support | | | | 2,000 | 2,000 |
| 63000 · Operations - Other | | | | | - |

| | 2021 Audited Actuals | 2022 Adopted Budget | 2022 Estimated Actuals | 2023 Proposed Budget | 2023 Budget Variance |
|--|----------------------------|---------------------------|------------------------------|----------------------------|----------------------------|
| Total 63000 · Operations | 2,836 | 3,345 | 2,058 | 4,805 | 1,460 |
| 63555 · Supplies | | | | | - |
| 63580 · Office Supplies | | | | | - |
| 63590 · General Other Supplies | - | 50 | | 50 | - |
| 63570 · Supplies-Technology/Software | 330 | 100 | | 100 | - |
| Total 63555 · Supplies | 330 | 150 | - | 150 | - |
| 63950 · Volunteer Expenses | - | 96 | | | (96) |
| 65000 · Payroll Expenses | | | | | - |
| 65100 · Other Types of Expenses | | | | | - |
| 65110 · Author Talks | | | | | - |
| 65111 · Book Sales | | | 292 | 250 | 250 |
| 65112 · Event Expenses | 473 | 1,250 | 175 | 1,000 | (250) |
| 65113 · Sales Tax for Books | | | | | - |
| 65110 · Book Talk-Other | | | | | - |
| Total 65110 · Book Talk | 473 | 1,250 | 467 | 1,250 | - |
| Total Expense | 4,265 | 7,091 | 3,275 | 8,455 | 1,364 |
| Net Ordinary Income | 19,945 | 1,969 | 6,440 | 1,951 | (18) |
| Other Income/Expense | | | | | |
| Other Income | | | | | |
| 70000 · Temporarily Restricted Activities | 6,500 | | | | - |
| 70100 · Contributions for Future Period | | | | | - |
| 70200 · Release of Restriction | | | | | - |
| 70000 · Temporarily Restricted Activity - Other | | | | | - |
| Total 70000 · Temporarily Restricted Activities | 6,500 | - | - | - | - |
| Total Other Income | 13,000 | - | - | - | - |
| Other Expense | | | | | |
| Transfer to other funds | (6,500) | - | - | - | - |
| Total Other Expense | (6,500) | - | - | - | - |
| Net Other Income | | | | | |
| Net Income (Loss) | 19,973 | 1,969 | 6,440 | 1,951 | (18) |
| Ending Fund Balance | 114,257 | 103,496 | 107,967 | 109,918 | 6,422 |