City of Clewiston, FL

Balance Sheet

Account Summary

As Of 03/31/2025

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
Fund: 001 - GENERAL FUND				
Assets				
001-101001	CLAIM ON CASH	3,439,648.94	2,644,898.12	794,750.82
001-101006	Gen Fund Reserves (FB)	2,740,890.00	2,691,406.54	49,483.46
001-102000	Petty Cash - City Hall	220.00	220.00	0.00
001-102001	Petty Cash - Police	500.00	500.00	0.00
001-102002	Petty Cash - Community Dev.	250.00	250.00	0.00
001-102003	Petty Cash - Golf & Recreation	620.00	620.00	0.00
001-102006	Deposit with Glades Electric	200.00	200.00	0.00
001-115003	A/R - Business Tax	11,623.40	21,946.00	-10,322.60
001-115006	A/R - Code Violations	49,077.24	49,077.24	0.00
001-115086	A/R - Golf Course	6,177.53	52,907.95	-46,730.42
001-115100	A/R - Customers (Mosquito Control)	126,646.77	152,357.17	-25,710.40
001-115110	Accrued Unbilled Revenue	55,197.22	55,197.22	0.00
001-115200	A/R - Miscellaneous	-2,499.89	-170.74	-2,329.15
001-115250	N/R-Short Term Portion-All Juice	21,357.12	21,357.12	0.00
001-115300	A/R - Recreation	-4,584.41	0.00	-4,584.41
001-117001	Est. Uncollectable Revenue	-75,000.00	-75,000.00	0.00
001-128902	N/R-Long Term Portion-All Juice	170,931.38	181,609.41	-10,678.03
001-131410	Due from Electric Fund	36,222.03	31,058.72	5,163.31
001-131420	Due from Water/Sewer Fund	281,515.95	281,515.95	0.00
001-131430	Due from Solid Waste Fund	12,374.39	12,374.39	0.00
001-131500	Due From Other Gov	-80.23	0.00	-80.23
001-131510	Due From Hendry County	376,164.43	630,747.33	-254,582.90
001-141100	Inventory - Central Garage	26,963.79	26,480.93	482.86
001-141101	Inventory - Pro Shop	16,114.67	14,378.41	1,736.26
001-141120	Inventory - Gas	6,167.36	6,446.89	-279.53
001-141150	Inventory - Central Supply	102,813.49	92,607.38	10,206.11
001-141200	Inventory - Street Lights	25,538.98	39,075.81	-13,536.83
	Total Assets:	**7,425,050.16**	**6,932,061.84**	**492,988.32**
Liability				
001-202899	ACCOUNTS PAYABLE PENDING	150,237.77	348,375.23	198,137.46
001-207100	Due to Electric - Long Term	1,200,000.00	1,200,000.00	0.00
001-207410	Due to Electric Fund	-10,671.22	-8,056.08	2,615.14
001-215100	Accrued Interest Payable	18,700.00	18,700.00	0.00
001-217100	State Sales Tax Payable	4,852.09	6,166.96	1,314.87
001-218000	Accrued Payroll	127,061.00	127,061.00	0.00
001-218100	P/R - FICA	9,442.28	9,442.28	0.00
001-218300	P/R - Health Insurance	56,397.46	33,201.77	-23,195.69
001-218301	P/R - Dental Insurance	32,745.03	0.00	-32,745.03
001-218302	P/R - Vision Insurance	3,560.14	0.00	-3,560.14
001-218500	P/R - Colonial Life	-2,672.32	0.00	2,672.32
001-218510	P/R - Pre-paid Legal	0.30	0.00	-0.30
001-218515	P/R-Mutual of Omaha Life	39,759.75	0.00	-39,759.75
001-218550	P/R - AFLAC	2,643.86	0.00	-2,643.86
001-218650	P/R - Deferred Comp.457	4,878.63	4,878.63	0.00
001-218665	P/R - Police Retirement - FRS	-1,946.16	22,389.84	24,336.00
001-218667	Fire Fighter Pension	186.64	0.00	-186.64
001-218800	Accrued Vacation Leave	195,921.38	195,921.38	0.00
001-220300	Recreation Deposits	11,450.38	11,091.07	-359.31
001-220400	G/C Gift Certificates	6,214.66	0.00	-6,214.66
001-220420	G/C Pre-pays (OA)	-4,291.89	0.00	4,291.89

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
001-220421	Pre-pays (All Juice Loan)	7,271.76	7,271.76	0.00
001-223000	Deferred Rev.-Occ. Licenses	42,971.35	42,971.35	0.00
001-223045	Deferred Rev - Cop Shop	8,163.40	8,163.40	0.00
001-223046	Deferred Revenue - Prepaid Lien Search	800.00	0.00	-800.00
001-223050	Deferred Revenue-Misc.	0.00	38,077.21	38,077.21
001-223060	AR unapplied credits	907.86	0.00	-907.86
001-233205	Long Term - Golf Irrigation Loan	1,090,601.00	1,090,601.00	0.00
001-234123	Current due - Golf Irrigation Loan	109,399.00	109,399.00	0.00
	Total Liability:	**3,104,584.15**	**3,265,655.80**	**161,071.65**

Equity

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
001-239300	Law Enforcement Trust Fd	22,178.86	22,178.86	0.00
001-239350	CPD - Liability Account	2,040.58	2,040.58	0.00
001-247501	Reserve/Due to cash Reserves	335,686.85	335,686.85	0.00
001-271000	Fund Balance	2,896,936.32	3,151,394.86	0.00
001-280128	Fund Balance - Note Receivable	297,351.34	297,351.34	0.00
001-280141	Fund Balance - Inventory,at cost	99,886.90	99,886.90	0.00
001-280142	Fund Balance - Inventory, for resale	7,970.44	7,970.44	0.00
001-280155	Fund Balance - Prepaid Expenses	4,354.75	4,354.75	0.00
	Total Beginning Equity:	**3,666,406.04**	**3,920,864.58**	**0.00**
Total Revenue		6,682,571.98	13,547,154.62	-6,864,582.64
Total Expense		6,028,512.01	13,801,613.16	7,773,101.15
Revenues Over/(Under) Expenses		**654,059.97**	**-254,458.54**	**908,518.51**
	Total Equity and Current Surplus (Deficit):	**4,320,466.01**	**3,666,406.04**	**654,059.97**
	Total Liabilities, Equity and Current Surplus (Deficit):	**7,425,050.16**	**6,932,061.84**	**492,988.32**

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
Fund: 410 - ELECTRIC FUND				
Assets				
410-101001	CLAIM ON CASH	7,657,231.59	7,319,398.58	337,833.01
410-101207	Electric Reserves (FL Prime)	2,914,812.65	2,847,356.78	67,455.87
410-101400	TD Wealth FMPA (NOT CASH)	-237.65	0.00	-237.65
410-101930	Pre-Paid Ins.	-2.00	-2.00	0.00
410-102000	Petty Cash	333.88	333.88	0.00
410-102100	Register Cash	450.00	450.00	0.00
410-115007	Investment in FMPA - Restricted	425,206.61	425,206.61	0.00
410-115100	A/R - Customers	559,951.65	1,056,098.38	-496,146.73
410-115102	A/R Contra-Unapplied Credits	-45,286.67	-52,826.11	7,539.44
410-115103	AR Contra-Unapplied Net Meter Credits	-388.15	-273.10	-115.05
410-115105	A/R - AMP	574.86	1,417.86	-843.00
410-115500	Accrued Revenue	811,157.95	811,157.95	0.00
410-117000	Est. Uncollect.-Customers	-137,483.83	-137,483.83	0.00
410-131001	Due from General Fund	-10,671.22	-8,056.08	-2,615.14
410-131100	Due from General - Long Term	1,200,000.00	1,200,000.00	0.00
410-131420	Due from Water/Sewer	-23,251.86	-19,135.13	-4,116.73
410-131430	Due from Garbage/Mosquito Fund	-16,092.78	-12,204.15	-3,888.63
410-141000	Inventory	721,528.23	626,778.86	94,749.37
410-161000	Land	27,666.60	27,666.60	0.00
410-162000	Buildings	12,079.25	12,079.25	0.00
410-162100	Utilities/Public Works Bldg.	1,575,991.41	1,575,991.41	0.00
410-162200	Building - 141 Central Ave	308,482.10	308,482.10	0.00
410-162400	Other Structures	50,070.92	50,070.92	0.00
410-163000	Bldgs.-Allow Depreciation	-338,353.21	-338,353.21	0.00
410-164000	Improvements O/T Buildings	114,242.34	114,242.34	0.00
410-164100	Substantion	1,122,582.33	1,122,582.33	0.00
410-164160	Substation-1995	475,306.02	475,306.02	0.00
410-164170	Substation - 1998	1,400,790.14	1,400,790.14	0.00
410-164171	2021 Substation Upgrades	359,722.44	359,722.44	0.00
410-164180	Clew Sub Transformer 08	680,161.22	680,161.22	0.00
410-164200	Poles & Fixtures	1,063,348.98	1,063,348.98	0.00
410-164300	Electric Lines	2,970,529.12	2,970,529.12	0.00
410-164301	Feeder 3 Rebuild	360,701.40	360,701.40	0.00
410-164500	Transformers	1,492,876.89	1,492,876.89	0.00
410-165000	Allow/Depr.-Imp. O/T Bldgs.	-3,875,070.11	-3,875,070.11	0.00
410-166000	Machinery & Equipment	248,297.24	248,297.24	0.00
410-166100	Autos & Trucks	1,621,645.35	1,621,645.35	0.00
410-166200	Office Furn. & Fixtures	92,067.33	92,067.33	0.00
410-166400	AMI Meters and Infrastructure	1,208,172.13	1,208,172.13	0.00
410-166435	Computer upgrades	7,936.90	7,936.90	0.00
410-166600	Other	644,990.53	644,990.53	0.00
410-166700	Electric SCADA	159,283.00	159,283.00	0.00
410-167000	Allow/Depr.-Mach. & Equip.	-6,441,184.93	-6,441,184.93	0.00
410-180000	Deferred Outflow - Pension Related	148,035.00	148,035.00	0.00
410-180001	Deferred Outflow - OPEB related	6,610.00	6,610.00	0.00
	Total Assets:	**19,554,813.65**	**19,555,198.89**	**-385.24**
Liability				
410-202899	ACCOUNTS PAYABLE PENDING	105,679.09	133,072.89	27,393.80
410-207001	Due to General Fund	36,222.03	31,058.72	-5,163.31
410-207120	Due To Library Grant Fund	8.23	8.23	0.00
410-207420	Due to Water/Sewer	133,078.55	110,813.05	-22,265.50
410-207430	Due To Solid Waste Fund	40,560.01	32,957.67	-7,602.34
410-215100	Accrued Interest Payable	1,755.26	1,755.26	0.00
410-217100	State Sales Tax Payable	4,560.13	26,415.06	21,854.93
410-217300	Gross Receipts Tax Payable	21,249.73	29,995.38	8,745.65
410-217350	Additional Gross Receipts	37,471.70	0.00	-37,471.70

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
410-218000	Accrued Payroll	42,128.88	42,128.88	0.00
410-218800	Accrued Vacation Leave	66,324.00	66,324.00	0.00
410-220100	Customer Meter Deposits	992,936.11	977,201.11	-15,735.00
410-223100	Deferred Rev.-Balances	-2,770.00	-1,210.00	1,560.00
410-232000	Current - FMPA Pooled Loan Payable	83,630.62	83,630.62	0.00
410-232900	FMPA - Pooled Loan Payable	1,024,206.75	1,024,206.75	0.00
410-238000	Net Pension Liability	199,953.00	199,953.00	0.00
410-238100	OPEB	137,691.00	137,691.00	0.00
410-239100	OPEB	68,791.00	68,791.00	0.00
	Total Liability:	**2,993,476.09**	**2,964,792.62**	**-28,683.47**

Equity

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
410-247501	Reserve/Due to cash Reserves	190,000.00	190,000.00	0.00
410-251000	Prior period adjustment to beginning func	-50,567.00	-50,567.00	0.00
410-271000	Fund Balance	7,144,695.71	4,652,759.68	0.00
410-274000	Net Assets, invested in capital, net of debt	4,558,882.39	4,558,882.39	0.00
410-275000	Net Assets, Restricted	344,352.00	344,352.00	0.00
410-275001	Net Assests,restricted - FMPA	425,206.61	425,206.61	0.00
410-276000	Net assets, unrestricted	3,977,836.56	3,977,836.56	0.00
	Total Beginning Equity:	**16,590,406.27**	**14,098,470.24**	**0.00**
Total Revenue		5,958,764.75	13,328,897.84	-7,370,133.09
Total Expense		5,987,833.46	10,836,961.81	4,849,128.35
Revenues Over/(Under) Expenses		**-29,068.71**	**2,491,936.03**	**-2,521,004.74**
	Total Equity and Current Surplus (Deficit):	**16,561,337.56**	**16,590,406.27**	**-29,068.71**
	Total Liabilities, Equity and Current Surplus (Deficit):	**19,554,813.65**	**19,555,198.89**	**-385.24**

Balance Sheet **As Of 03/31/2025**

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
Fund: 420 - WATER/SEWER FUND				
Assets				
420-101001	CLAIM ON CASH	-1,534,761.21	-143,501.30	-1,391,259.91
420-101207	Water/Sewer Reserves (FL Prime)	2,583,742.12	2,550,829.37	32,912.75
420-101209	DEP 260410 Loan Service - until 2048	13,259.16	13,259.16	0.00
420-101210	DEP 260420 Loan Service - until 2040	6,525.98	6,525.98	0.00
420-101212	DEP 260421 Loan Service - until 2041	11,607.06	11,607.06	0.00
420-101213	DEP 260440 Loan Service - until 2045	16,406.92	16,406.92	0.00
420-115100	A/R - Customers	540,406.39	785,419.43	-245,013.04
420-115110	Accrued Unbilled Revenue	260,131.32	260,131.32	0.00
420-115470	A/R - Sewer Assesments - until 2030	301,212.97	301,212.97	0.00
420-117000	Est. Uncollect.-Customers	-52,970.09	-52,970.09	0.00
420-131410	Due from Electric Fund	133,078.55	110,813.05	22,265.50
420-131500	Due from Other Gov	5,518.12	988,357.68	-982,839.56
420-141000	Inventory	525,487.60	418,000.17	107,487.43
420-160905	USDA-Short Lived Asset Resrve-until 2046	635,000.00	635,000.00	0.00
420-160906	USDA-Rev Bond Redemption - until 2046	851,237.71	788,855.00	62,382.71
420-161000	Land	642,475.07	642,475.07	0.00
420-162500	Buildings - Sewer	18,499.20	18,499.20	0.00
420-164000	Improvements 0/T Buildings	13,586,554.25	13,586,554.25	0.00
420-164001	Water Production Wells	1,841,513.00	1,841,513.00	0.00
420-164002	Water Injection Well	4,943,153.00	4,943,153.00	0.00
420-164003	WTP & Wells - Engineering	1,587,612.00	1,587,612.00	0.00
420-164004	WTP & Wells - Constr. Interest	649,349.51	649,349.51	0.00
420-164005	WTP& Wells - Other	219,340.90	219,340.90	0.00
420-164175	Water Mains	2,968,842.17	2,968,842.17	0.00
420-164225	Water Pipe & Fittings	728,306.01	728,306.01	0.00
420-164250	FireHydrants	23,487.90	23,487.90	0.00
420-164400	Sewer Treatment Plant	3,469,279.49	3,469,279.49	0.00
420-164450	Sewer Spray Field	768,293.44	768,293.44	0.00
420-164550	Sewer Lines	10,948,642.94	10,948,642.94	0.00
420-165000	Allow/Depr.-Imp. O/T Bldgs.	-18,080,396.38	-18,080,396.38	0.00
420-166000	Machinery & Equipment	313,704.00	313,704.00	0.00
420-166100	Autos & Trucks	407,581.28	407,581.28	0.00
420-166150	Other - Water	241,568.31	241,568.31	0.00
420-166175	Water Meters	277,790.52	277,790.52	0.00
420-166400	Computer Software	2,575.00	2,575.00	0.00
420-166430	Computer Software	111,412.77	111,412.77	0.00
420-166435	Computer Upgrades	875.78	875.78	0.00
420-166450	Other - Sewer	1,053,811.32	1,053,811.32	0.00
420-167000	Allow/Depr.-Mach. & Equip.	-1,169,333.09	-1,169,333.09	0.00
420-167100	Allow/Dep.	-16,293.35	-16,293.35	0.00
420-169983	CIP-Injection Well	169,942.07	169,942.07	0.00
420-169987	CIP-WWTP Expansion	1,074,327.20	1,074,327.20	0.00
420-169988	CIP - Sewer System Improvements	2,484,308.30	2,484,308.30	0.00
420-180000	Deferred Outflow-Pension Related	60,560.00	60,560.00	0.00
420-180001	Deferred Outflow - OPEB related	6,600.00	6,600.00	0.00
	Total Assets:	**33,630,265.21**	**36,024,329.33**	**-2,394,064.12**
Liability				
420-202010	Accounts Payable - Manual	145,182.17	145,182.17	0.00
420-202899	ACCOUNTS PAYABLE PENDING	-395,195.84	1,033,996.92	1,429,192.76
420-207001	Due to General Fund	281,515.95	281,515.95	0.00
420-207410	Due to Electric Fund	-23,251.86	-19,135.13	4,116.73
420-207430	Due to Solid Waste Fund	54.91	54.91	0.00
420-215100	Accrued Interest Payable	38,690.92	38,690.92	0.00
420-218000	Accrued Payroll	22,531.37	22,531.37	0.00
420-218100	P/R - FICA	1,679.70	1,679.70	0.00
420-218300	P/R - Health Insurance	7,974.53	7,974.53	0.00

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
420-218650	P/R - Deferred Comp.457	1,577.00	1,577.00	0.00
420-218800	Accrued Vacation Leave	48,800.74	48,800.74	0.00
420-232100	Loan - Current due 91-02	174,000.00	174,000.00	0.00
420-232200	Loan - Current due 91-05	140,000.00	140,000.00	0.00
420-233000	Loan - Long Term - USDA 91-02	5,896,000.00	5,896,000.00	0.00
420-233100	Loan - Long Term - USDA 91-05	4,715,000.00	4,715,000.00	0.00
420-233110	Loan - Long Term - 260400	217,653.00	217,653.00	0.00
420-233120	Loan - Long Term - 260401	108,687.00	108,687.00	0.00
420-233200	Loan - Long Term - 260410	491,084.40	491,084.40	0.00
420-233202	Loan - Long Term - 260420	169,534.00	169,534.00	0.00
420-233203	Loan - Long Term - 260421	358,949.64	358,949.64	0.00
420-233204	Loan - Long Term - 260440	617,594.00	617,594.00	0.00
420-234100	Loan - Current due 260400	37,785.00	37,785.00	0.00
420-234110	Loan - Current due 260401	18,882.00	18,882.00	0.00
420-234115	Loan - Current due 260410	21,352.00	21,352.00	0.00
420-234120	Loan - Current due 260420	10,107.00	10,107.00	0.00
420-234121	Loan - Current due 260421	22,434.36	22,434.36	0.00
420-234122	Loan - Current due 260440	32,506.00	32,506.00	0.00
420-238000	Net Pension Liability	81,799.00	81,799.00	0.00
420-238100	OPEB	137,493.00	137,493.00	0.00
420-239200	OPEB	68,693.00	68,693.00	0.00
	Total Liability:	**13,449,112.99**	**14,882,422.48**	**1,433,309.49**
Equity				
420-247000	Reserve/Debt Service	184,558.00	184,558.00	0.00
420-247400	Reserve/Cap Bld Up Renewal & Replac	107,920.00	107,920.00	0.00
420-247501	Reserve/Due to Cash Reserves	1,779,428.59	1,779,428.59	0.00
420-251000	Prior period adjustment to beginning fund	50,567.00	50,567.00	0.00
420-253100	Reserve - Water Sewer Impact Fees	293,631.71	293,631.71	0.00
420-253200	Reserve-Sewer Impact Fees	405,863.18	405,863.18	0.00
420-271000	Fund Balance	4,053,899.02	3,123,779.50	0.00
420-272000	Retained Earnings	14,266,039.35	14,266,039.35	0.00
	Total Beginning Equity:	**21,141,906.85**	**20,211,787.33**	**0.00**
Total Revenue		2,399,219.29	6,661,591.51	-4,262,372.22
Total Expense		3,359,973.92	5,731,471.99	2,371,498.07
Revenues Over/(Under) Expenses		**-960,754.63**	**930,119.52**	**-1,890,874.15**
	Total Equity and Current Surplus (Deficit):	**20,181,152.22**	**21,141,906.85**	**-960,754.63**
	Total Liabilities, Equity and Current Surplus (Deficit):	**33,630,265.21**	**36,024,329.33**	**-2,394,064.12**

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
Fund: 430 - SOLID WASTE				
Assets				
430-101001	CLAIM ON CASH	482,500.13	985,905.89	-503,405.76
430-115100	A/R - Customers	245,534.25	271,913.52	-26,379.27
430-115110	Accrued Unbilled Revenue	113,413.70	113,413.70	0.00
430-117001	Estimated Uncollectable Revenue	-20,770.12	-20,770.12	0.00
430-131410	Due From Electric Fund	40,560.01	32,957.67	7,602.34
430-131420	Due From Water/Sewer Fund	54.91	54.91	0.00
430-162000	Buildings	47,454.24	47,454.24	0.00
430-163000	Bldgs.-Allow Depreciation	-25,072.93	-25,072.93	0.00
430-166000	Machinery & Equipment	305,437.70	305,437.70	0.00
430-166100	Autos & Trucks	2,460,677.93	2,460,677.93	0.00
430-167000	Accum/Depr/-Mach. & Equipment	-1,568,854.05	-1,568,854.05	0.00
430-180000	Deferred Outflow - Pension Related	33,644.00	33,644.00	0.00
430-180001	Deferred Outflows - OPEB	2,768.00	2,768.00	0.00
	Total Assets:	**2,117,347.77**	**2,639,530.46**	**-522,182.69**
Liability				
430-202899	ACCOUNTS PAYABLE PENDING	70,349.62	4,095.25	-66,254.37
430-207001	Due to General Fund	12,374.39	12,374.39	0.00
430-207410	Due to Electric Fund	-16,092.78	-12,204.15	3,888.63
430-215100	Accrued Interest Payable	23,480.40	23,480.40	0.00
430-218000	Accrued Payroll	8,502.47	8,502.47	0.00
430-218100	P/R - FICA	494.31	494.31	0.00
430-218300	P/R - Health Insurance	2,618.66	2,618.66	0.00
430-218650	P/R - Deferred Comp.457	522.66	522.66	0.00
430-218800	Accrued Vacation	14,141.47	14,141.47	0.00
430-233001	Lease Purchase - Current	85,432.01	85,432.01	0.00
430-233101	Lease Purchase - Long Term	815,350.67	815,350.67	0.00
430-238000	Net Pension Liability	45,444.00	45,444.00	0.00
430-238100	OPEB	57,652.00	57,652.00	0.00
430-239200	OPEB	28,804.00	28,804.00	0.00
	Total Liability:	**1,149,073.88**	**1,086,708.14**	**-62,365.74**
Equity				
430-271000	Fund Balance	506,377.41	106,644.74	0.00
430-274000	Net Assets, Invested in Capital, Net of Deb	518,779.84	518,779.84	0.00
430-276000	Net Assets, Unrestricted	527,665.07	527,665.07	0.00
	Total Beginning Equity:	**1,552,822.32**	**1,153,089.65**	**0.00**
Total Revenue		1,144,590.91	2,115,975.07	-971,384.16
Total Expense		1,729,139.34	1,716,242.40	-12,896.94
Revenues Over/(Under) Expenses		**-584,548.43**	**399,732.67**	**-984,281.10**
	Total Equity and Current Surplus (Deficit):	**968,273.89**	**1,552,822.32**	**-584,548.43**
	Total Liabilities, Equity and Current Surplus (Deficit):	**2,117,347.77**	**2,639,530.46**	**-522,182.69**