

THE SCIOTO SOCIETY, INC.

FINANCIAL STATEMENTS

OCTOBER 31, 2024

(With Summarized Totals for 2023)



Whited Seigneur Sams & Rahe, LLP
CERTIFIED PUBLIC ACCOUNTANTS

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THE SCIOTO SOCIETY, INC.
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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

January 15, 2025

To the Board of Trustees of
The Scioto Society, Inc.
Chillicothe, Ohio

We have reviewed the accompanying financial statements of The Scioto Society, Inc. (a nonprofit organization) (the Society), which comprise the statement of financial position as of October 31, 2024, and the related statements of activities, functional expense, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the consolidated financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Summarized Comparative Information

We have previously reviewed the Society's 2023 financial statements, and we expressed an unmodified opinion on those financial statements in our report dated January 15, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended October 31, 2023, is consistent, in all material respects, with the reviewed financial statements from which it has been derived.

Respectfully submitted,

Whited Seigneur Sams & Rahe

WHITED SEIGNEUR SAMS & RAHE CPAs, LLP

THE SCIOTO SOCIETY, INC.
STATEMENT OF FINANCIAL POSITION
OCTOBER 31, 2024 and 2023

ASSETS		2024	2023
CURRENT ASSETS			
Cash and Cash Equivalents	\$	357,217	\$ 1,227,334
Inventory		167,405	162,926
Prepaid Expenses		<u>42,744</u>	<u>26,081</u>
TOTAL CURRENT ASSETS		567,366	1,416,341
PERMANENT & DEPRECIABLE ASSETS, NET		1,522,463	1,106,538
OTHER ASSETS			
Designated Endowment Funds		<u>153,328</u>	<u>115,059</u>
TOTAL OTHER ASSETS		<u>153,328</u>	<u>115,059</u>
TOTAL ASSETS		<u>\$ 2,243,157</u>	<u>\$ 2,637,938</u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts Payable	\$	19,263	\$ 43,942
Accrued Payroll & Taxes		17,612	17,520
Accrued Property Taxes		7,658	7,480
Accrued Sales Tax		756	976
Line of Credit		354	-
Small Business Administration (SBA) Loan Current		<u>3,351</u>	<u>3,260</u>
TOTAL CURRENT LIABILITIES		<u>48,994</u>	<u>73,178</u>
LONG TERM LIABILITIES			
Small Business Administration (SBA) Loan		<u>107,269</u>	<u>117,493</u>
TOTAL LIABILITIES		156,263	190,671
NET ASSETS			
Net assets without donor restrictions		<u>2,086,894</u>	<u>2,447,267</u>
TOTAL NET ASSETS		<u>2,086,894</u>	<u>2,447,267</u>
TOTAL LIABILITIES AND NET ASSETS		<u>\$ 2,243,157</u>	<u>\$ 2,637,938</u>

SEE ACCOMPANYING NOTES AND INDEPENDENT ACCOUNTANTS' REVIEW REPORT

THE SCIOTO SOCIETY, INC.
STATEMENT OF ACTIVITIES
YEARS ENDED OCTOBER 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
REVENUES, GAINS AND OTHER SUPPORT		
Sales		
Tickets	\$ 817,752	\$ 876,774
Haunted Mountain, Concerts & Events	157,223	169,697
Retail Sales	250,104	260,305
Tours	<u>25,345</u>	<u>25,099</u>
Total Sales	1,250,424	1,331,875
 Sponsorship Program Revenue	 50,750	 49,850
Contributions	7,341	9,740
Concession Fees	31,585	32,071
Grants	72,175	210,562
Rain Insurance & Fees	192,518	194,316
Miscellaneous Income	<u>3,218</u>	<u>10,827</u>
 TOTAL REVENUES, GAINS AND OTHER SUPPORT	 1,608,011	 1,839,241
 EXPENSES		
Production	979,873	871,969
Theater Operations	425,980	439,577
Retail	<u>96,433</u>	<u>110,644</u>
Total Program Expense	1,502,286	1,422,190
Management & General	<u>516,542</u>	<u>470,200</u>
 TOTAL EXPENSES	 <u>2,018,828</u>	 <u>1,892,390</u>
 CHANGE IN NET ASSETS FROM OPERATIONS	 (410,817)	 (53,149)
 OTHER CHANGES		
Interest	12,475	10,189
Gain (Loss) on Disposal	-	160,000
Unrealized Gain (Loss) on Endowment Fund	37,969	2,092
Employee Retention Credits	<u>-</u>	<u>34,348</u>
 TOTAL OTHER CHANGES	 <u>50,444</u>	 <u>206,629</u>
 CHANGES IN NET ASSET	 (360,373)	 153,480
 NET ASSETS, BEGINNING OF YEAR	 <u>2,447,267</u>	 <u>2,293,787</u>
 NET ASSETS, END OF YEAR	 <u>\$ 2,086,894</u>	 <u>\$ 2,447,267</u>

SEE ACCOMPANYING NOTES AND INDEPENDENT ACCOUNTANTS' REVIEW REPORT

THE SCIOTO SOCIETY, INC.
STATEMENT OF FUNCTIONAL EXPENSE
YEAR ENDED OCTOBER 31, 2024
(With Summarized Financial Information for the Year Ended October 31, 2023)

	Production	Theatre Operations	Retail
Wages	\$ 311,421	\$ 80,585	\$ -
Payroll Expenses	23,357	6,132	-
Total Personnel Costs	334,778	86,717	-
Advertising & Promotional	184,992	-	-
Audit & Accounting Fees	-	-	-
Audition	20,476	-	-
Interest/Banking Fees	-	36,900	-
Board of Trustees	-	-	-
Concerts & Events	120,427	-	-
Depreciation	75,084	41,112	-
Employee/Cast Benefit	22,727	-	-
Equine Husbandry	37,936	-	-
Equipment Lease	-	-	-
Fundraising	7,483	-	-
Inventory	-	-	92,102
Grounds & Maintenance	-	64,367	-
Information Technology	-	-	-
Insurance	-	-	-
Miscellaneous	8,253	8,404	-
Postage	-	-	105
Real Estate Tax	-	-	-
Rent	-	-	-
Royalties	38,286	-	-
Seasonal Professional Fees	58,168	-	-
Supplies	71,263	30,283	4,226
Telephone	-	8,941	-
Ticketing Fees	-	79,843	-
Travel & Meetings	-	-	-
Utilities	-	69,413	-
Vehicle	-	-	-
TOTAL	<u>\$ 979,873</u>	<u>\$ 425,980</u>	<u>\$ 96,433</u>

SEE ACCOMPANYING NOTES AND INDEPENDENT ACCOUNTANTS' REVIEW REPORT

THE SCIOTO SOCIETY, INC.
STATEMENT OF FUNCTIONAL EXPENSE
YEAR ENDED OCTOBER 31, 2024

(With Summarized Financial Information for the Year Ended October 31, 2023)

	Total Program	Management & General	2024	2023
Wages	\$ 392,006	\$ 303,914	\$ 695,920	\$ 622,442
Payroll Expenses & Benefits	29,489	52,418	81,907	92,417
Total Personnel Costs	421,495	356,332	777,827	714,859
Advertising & Promotional	184,992	-	184,992	156,532
Audit & Accounting Fees	-	13,714	13,714	12,689
Audition	20,476	-	20,476	12,265
Bank/Credit Card Fees	36,900	15,032	51,932	43,787
Board of Trustees	-	2,369	2,369	1,805
Concerts & Events	120,427	-	120,427	83,534
Depreciation	116,196	6,913	123,109	111,164
Employee/Cast Benefit	22,727	-	22,727	8,700
Equine Husbandry	37,936	-	37,936	35,471
Equipment Lease	-	4,819	4,819	4,385
Fundraising	7,483	2,847	10,330	19,723
Inventory	92,102	-	92,102	101,042
Grounds & Maintenance	64,367	989	65,356	91,407
Information Technology	-	21,012	21,012	19,100
Insurance	-	43,777	43,777	33,848
Miscellaneous	16,657	7,534	24,191	37,204
Postage	105	1,113	1,218	2,060
Real Estate Tax	-	7,836	7,836	8,320
Rent	-	-	-	-
Royalties	38,286	-	38,286	41,505
Seasonal Professional Fees	58,168	-	58,168	49,619
Supplies	105,772	1,531	107,303	93,816
Telephone	8,941	3,739	12,680	13,591
Ticketing Fees	79,843	-	79,843	86,927
Travel & Meetings	-	12,014	12,014	21,577
Utilities	69,413	8,678	78,091	71,683
Vehicle	-	6,293	6,293	15,777
TOTAL	<u>\$ 1,502,286</u>	<u>\$ 516,542</u>	<u>\$ 2,018,828</u>	<u>\$ 1,892,390</u>

SEE ACCOMPANYING NOTES AND INDEPENDENT ACCOUNTANTS' REVIEW REPORT

THE SCIOTO SOCIETY, INC.
STATEMENT OF CASH FLOWS
YEARS ENDED OCTOBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ (360,373)	\$ 153,480
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	123,109	111,164
Unrealized (Gain)/Loss on Investments	-	(2,092)
(Gain) Loss on Disposal	-	(160,000)
Change in Operating Assets and Liabilities		
(Increase) Decrease in Inventory	(4,479)	(55,781)
(Increase) Decrease in Prepaid Expenses	(16,663)	18,714
(Increase) Decrease in Endowment	(38,269)	(55,497)
Increase (Decrease) in Accounts Payable & Accrued Expenses	(24,679)	(1,920)
Increase (Decrease) in Accrued Payroll & Taxes	<u>50</u>	<u>4,908</u>
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	(321,304)	12,976
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant, & Equipment	(539,034)	(277,956)
Sale of Timber	<u>-</u>	<u>160,000</u>
NET CASH PROVIDED/ (USED) BY INVESTING ACTIVITIES	<u>(539,034)</u>	<u>(117,956)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal Payments on Loans	<u>(9,779)</u>	<u>(7,947)</u>
NET CASH PROVIDED/ (USED) BY FINANCING ACTIVITIES	<u>(9,779)</u>	<u>(7,947)</u>
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(870,117)	(112,927)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>1,227,334</u>	<u>1,340,261</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 357,217</u></u>	<u><u>\$ 1,227,334</u></u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash Paid During the Year for Interest	\$ 15,032	\$ 9,947

SEE ACCOMPANYING NOTES AND INDEPENDENT ACCOUNTANTS' REVIEW REPORT

THE SCIOTO SOCIETY, INC.
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- **Nature of Activities**

The Society promotes the arts primarily through the annual presentation of an outdoor drama depicting the life of the Shawnee Indian leader, Tecumseh. The drama runs from June through August. The Society also maintains an office building outside Chillicothe, Ohio where the administration functions are performed. The Society also hosts other concerts or events utilizing their facilities.

- **Basis of Accounting**

The financial statements of the Society have been prepared in accordance with U.S. generally accepted accounting principles, which now require the Society to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Society. These net assets may be used at the discretion of the Society's management and Board.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Society or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reports as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities. The Society has no net assets with donor restrictions.

- **Cash and Cash Equivalents**

For purposes of the statement of cash flows, the Society considers all highly liquid investments purchased with an initial maturity date of three months or less to be cash equivalents.

- **Account Receivables**

Account receivables are recorded net of allowance for expected losses. The allowance is estimated from historical performance and projection of trends.

- **Inventory**

Inventory of gift shop items and recordings are valued at the lower of cost (FIFO, first-in, first-out) or market.

- **Donated Services**

Donated professional services, supplies, materials, and equipment are recorded as contribution income at their estimated fair market values. Volunteer time is not recorded since the value of this time is not determinable.

THE SCIOTO SOCIETY, INC.
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- **Property and Depreciation**

Property and equipment are carried at cost. Expenditures for major renewals and betterments that extend the useful lives of property and equipment are capitalized. Expenditures for maintenance and repairs are charged to expenses as incurred.

Depreciation of property and equipment is provided under the estimated useful lives of the respective assets on a straight-line basis as follows:

	Years
Buildings at Sugarloaf	10 - 40
Parking Lots & Access Roads	10 - 40
Office Building	40
Equine	10
Equipment	5 - 12
Properties & Scenery	5 - 12
Costumes	3

- **Revenue Recognition**

In accordance with Topic 606, the Society recognizes revenue when its' customer obtains control of promised goods or services in an amount that reflects the consideration which the Society expects to receive in exchange for those goods or services. To determine revenue recognition for the arrangements that the Society determines are within the scope of Topic 606, the Society performs the following 5 steps:

- Identify the contract(s) with a customer,
- Identify the performance obligations in the contract,
- Determine the transaction price,
- Allocate the transaction price to the performance obligations in the contract,
- Recognize revenue when (or as) the entity satisfies a performance obligation.

The Society promotes the arts. The performance obligation of providing these services is simultaneously received and consumed by the customers; therefore, the revenue is recognized over time as these services are provided. Sales are reported net of all refunds and discounts.

The Society recognizes revenue from grants and contracts in accordance with ASU 2018-08, Not-For-Profit Entities (Topic 958): *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. In accordance with ASU 2018-08, the Society evaluates whether a transfer of assets is (1) an exchange transaction in which a resource provider is receiving commensurate value in return for the resources transferred or (2) a contribution. If the transfer of assets is determined to be an exchange transaction, the Society applies guidance under ASC 606. If the transfer of assets is determined to be a contribution, the Society evaluates whether the contribution is conditional based upon whether the agreement includes both (1) one or more barriers that must be overcome before the Society is entitled to the assets transferred and promised and (2) a right of return of assets transferred or a right of release of a promisor's obligation to transfer assets.

THE SCIOTO SOCIETY, INC.
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- **Revenue Recognition (Continued)**

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in net assets without donor restriction if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restriction, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose of the restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restriction and reported in the Statement of Activities as net assets released from restrictions.

- **Functional Expenses**

Expenses are charged to each program based upon direct expenditures incurred.

- **Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

- **Income Tax**

The Internal Revenue Service has determined that the Society is exempt from federal income taxes under section 509(a)(1) of the Internal Revenue Code as a public charity described in Section 501(c)(3). Accordingly, no provision for federal or state income taxes has been made in the financial statements. All IRS Form 990, *Return of Organization Exempt from Income Tax*, have been filed and are subject to examination by the IRS, generally for three years after they are filed.

- **Advertising Costs**

The Society expenses advertising costs as incurred. Advertising costs was \$184,992 for the year ended October 31, 2024.

- **Date of Management's Review of Subsequent Events**

In preparing these financial statements, the Society has evaluated events and transactions for potential recognition or disclosure through January 15, 2025, the date the financial statements were available to be issued.

THE SCIOTO SOCIETY, INC.
NOTES TO THE FINANCIAL STATEMENTS

2. CASH AND CASH EQUIVALENTS

Cash and Cash Equivalents are comprised of the following at October 31, 2024 and 2023:

	2024	2023
Petty Cash	\$ 200	\$ 200
Operating Funds	357,017	1,227,134
Total	<u>\$ 357,217</u>	<u>\$ 1,227,334</u>

The Society did not have any restricted cash as of October 31, 2024 or 2023.

3. LIQUIDITY AND AVAILABILITY

Financial assets at year end:	2024	2023
Cash and cash equivalents	\$ 357,217	\$ 1,227,334
Accounts receivable	-	-
Total	<u>\$ 357,217</u>	<u>\$ 1,227,334</u>

4. PERMANENT AND DEPRECIABLE ASSETS

Permanent and depreciable property and accumulated depreciation at October 31, 2024 and 2023, is as follows:

	2024	2023
Buildings	\$ 2,338,039	\$ 1,806,887
Parking Lot & Access Roads	179,128	179,128
Props & Scenery	35,960	35,960
Equipment	242,874	234,992
Horses	3,500	3,500
Vehicles	33,505	33,505
Total Depreciable Assets	2,833,006	2,293,972
Less: Accumulated Depreciation	<u>(1,360,133)</u>	<u>(1,237,024)</u>
Net Depreciable Assets	1,472,873	1,056,948
Land	49,590	49,590
Net Permanent & Depreciable Assets	<u>\$ 1,522,463</u>	<u>\$ 1,106,538</u>

5. DESIGNATED ENDOWMENT FUNDS

In September 2014, the Society opened the Herbert and Bettie Friedman Tecumseh Endowment Fund with Chillicothe-Ross Community Foundation for endowment purposes with an initial investment of \$10,000. The Foundation manages the funds for a 0.75% annual administration fee and notifies the Society of the amount of funds that can be granted each year. The Scioto Society did not grant variance power to the Chillicothe-Ross Community Foundation. Disbursements from the Endowment Fund are in accordance with the spending policy established by the Board of the Chillicothe-Ross Community Foundation. At October 31, 2024, the Endowment Fund's fair market value was \$153,328, reflecting an increase of \$38,269 for the year.

THE SCIOTO SOCIETY, INC.
NOTES TO THE FINANCIAL STATEMENTS

6. NOTE PAYABLE – LINE OF CREDIT

The Society has a line of credit with Kingston National Bank, collateralized by all of the real property. Interest is a variable rate based upon the Prime Rate published in the Wall Street Journal plus 0.5 percentage points calculated monthly. Interest is paid monthly and the rate was 8.25% at October 31, 2024. Maximum credit available is \$380,000 with an outstanding balance of \$354 at October 31, 2024. Maturity of this line of credit is September 15, 2026.

7. SMALL BUSINESS ADMINISTRATION LOAN

On May 22, 2020, the Society received loan proceeds in the amount of \$130,000 to alleviate economic injury caused by the Coronavirus (COVID-19) pandemic. The terms of the loan call for 2.75% interest from the date loan was received and monthly payments of \$556 beginning in May 2021 and continuing for thirty years. The balance of the loan was \$110,620 as of October 31, 2024.

Maturities of long-term debt are reflected as follows for the years ended October 31:

2025	3,351
2026	3,445
2027	3,540
2028	3,639
2029	3,740
Thereafter	92,905
Total	<u>\$ 110,620</u>

8. GROSS PROFIT

The following is a gross profit analysis for the years then ended. Sales are reflected in support and revenue. Cost of sales are included in the theatre expenses.

	2024	2023
Retail Sales		
Gross Sales	\$ 250,104	\$ 260,305
Less: Cost of Goods Sold	<u>(92,102)</u>	<u>(101,042)</u>
Gross Profit	<u>\$ 158,002</u>	<u>\$ 159,263</u>

9. CONCENTRATION OF RISK

The Society maintains cash balances at several financial institutions. Accounts for each institution are insured by Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At October 31, 2024 and 2023, the Society had uninsured cash balances of \$0 and \$81,200, respectively.

10. RELATED PARTY TRANSACTIONS

The Society receives commission fees from a business owned by a member of the Board of Trustees. Fees received under this arrangement were \$31,585 and \$32,071 for the years ended October 31, 2024 and 2023, respectively.

THE SCIOTO SOCIETY, INC.
NOTES TO THE FINANCIAL STATEMENTS

11. COMPARATIVE FINANCIAL INFORMATION

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Society's financial statements for the year ended October 31, 2023, from which the summarized information was derived.

12. NEW ACCOUNTING STANDARDS

The Financial Accounting Standards Board (FASB) has adopted the following accounting standard updates (ASU) that will be effective in the coming years. The Society has not early implemented these changes.

Accounting Standards Update No. 2016-02, *Leases (Topic 842)*, will require that lessees record nearly all leases on the balance sheet. Lessors will see some changes too, largely made to align with the revised lessee model and the FASB's new revenue recognition guidance. This ASU is effective for periods beginning after December 31, 2022.

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