

**WEST CARROLL
ASSOCIATION
FOR
RETARDED CITIZENS, INC.**

OAK GROVE, LOUISIANA

FINANCIAL REPORT

AS OF AND FOR THE YEAR ENDED JUNE 30, 2013

Jimmie Self, CPA
A Professional Accounting Corporation
2908 Cameron Street, Suite C
Monroe, Louisiana 71201
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**WEST CARROLL ASSOCIATION
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Oak Grove, LA

For the Year Ended June 30, 2013

TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditor's Report	1-3
<u>Financial Statements</u>	
Statement of Financial Position	5
Statement of Activities	6
Statement of Functional Expenses	7
Statement of Cash Flows	8
Notes to Financial Statements	
Notes	10-14
<u>Required Supplementary Information</u>	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance And Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	16-18
<u>Additional Supplementary Information</u>	
Schedule of Findings and Responses	20
Summary Schedule of Findings	21
Status of Prior Year Audit Findings	22

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Independent Auditor's Report

To the Board of Directors
West Carroll Association for Retarded Citizens, Inc.
Oak Grove, Louisiana

Report on the Financial Statements

I have audited the accompanying financial statements of West Carroll Association for Retarded Citizens, Inc. (a non-profit organization – the Association), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing*

Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Association as of June 30, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated December 20, 2013 on my consideration of the Association's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an

audit performed in accordance with *Government Auditing Standards* in considering the Association's internal control over financial reporting and compliance.

Additional supplementary Information

The additional supplementary information listed in the table of contents has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, I express no opinion on them.

A handwritten signature in cursive script that reads "Jimmie Self, CPA".

Jimmie Self, CPA
Monroe, Louisiana
December 20, 2013

Financial Statements

WEST CARROLL ASSOCIATION FOR RETARDED CITIZENS, INC.
Oak Grove, Louisiana

EXHIBIT 1

Statement of Financial Position
June 30, 2013

ASSETS

Current Assets:

Cash and Cash Equivalents	\$ 24,458
Short-term Investments	30,614
Cash restricted for line of credit	50,000
Accounts Receivable	14,582
Total Current Assets	<u>119,654</u>

PROPERTY AND EQUIPMENT

Land	26,361
Building	41,515
Equipment	101,110
	<u>168,986</u>
Less Accumulated Depreciation:	<u>(116,772)</u>
Total Fixed Assets	<u>52,214</u>
TOTAL ASSETS	<u><u>\$ 171,868</u></u>

LIABILITIES AND NET ASSETS

Current Liabilities:

Payroll taxes payable	\$ 749
Compensated Absences	3,429
Total Current Liabilities/Total Liabilities	<u>4,178</u>

Net Assets:

Unrestricted	117,690
Temporarily Restricted	50,000
Total Net Assets	<u>167,690</u>
Total Liabilities and Net Assets	<u><u>\$ 171,868</u></u>

See accompanying notes to financial statements

**WEST CARROLL ASSOCIATION
FOR RETARDED CITIZENS, INC.
Oak Grove, Louisiana**

EXHIBIT 2

**Statement of Activities
For the Year Ended June 30, 2013**

REVENUES, GAINS, AND OTHER

Contributions	\$ 2,346
Other Providers	197,868
Total Support	<u>200,214</u>

Revenue:	
Program Receipts	41,046
Total Revenue	<u>41,046</u>
Total Support and Revenue	<u>241,260</u>

Expenses

Program Services	218,054
Supporting Services	45,618
Total Expenses	<u>263,672</u>

Change in Net Assets	<u>(22,412)</u>
Net Assets at Beginning of Year	<u>190,102</u>
Net Assets at End of Year	<u>\$ 167,690</u>

See accompanying notes to financial statements.

**WEST CARROLL ASSOCIATION FOR
RETARDED CITIZENS, INC.
Oak Grove, Louisiana**

EXHIBIT 3

**STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2013**

	General Program Services	Administrative	Total Expenses
SALARIES AND RELATED BENEFITS:			
Salaries	\$ 125,878	\$ 29,697	\$ 155,575
Payroll Taxes	9,625	2,272	11,897
Health Insurance	30,814	3,960	34,774
Workmen's Compensation	5,762	663	6,425
Compensated Absences	1,127	-	1,127
Total Salaries and Related Benefits	173,206	36,592	209,798
OTHER EXPENSES;			
Accounting	4,793	1,050	5,843
Auto Expense	21,123	-	21,123
Bakery Supplies	-	2,685	2,685
Bank Charges	277	323	600
Cleaning Supplies	452	-	452
Commission and fees	805	-	805
Depreciation	1,318	-	1,318
Ironing Supplies	-	706	706
Janitorial	7,260	39	7,299
Meals	29	-	29
Miscellaneous Expense	115	-	115
Mowing	480	-	480
Office-Other	139	-	139
Office Supplies	1,019	116	1,135
QMRP	1,000	-	1,000
Repairs and Maintenance	555	165	720
Supplies	1,745	-	1,745
Taxes-State	1,367	229	1,596
Telephone	941	-	941
Transfer	-	3,713	3,713
Travel	201	-	201
Training	268	-	268
Utilities	961	-	961
Total Other Expenses	44,848	9,026	53,874
TOTAL EXPENSES	\$ 218,054	\$ 45,618	\$ 263,672

See accompanying notes to financial statements.

**WEST CARROLL ASSOCIATION FOR
RETARDED CITIZENS, INC.**

EXHIBIT 4

**Statement of Cash Flows
For the Year Ended June 30, 2013**

Cash flow from Operating Activities:

Cash received from customers	\$ 41,046
Cash paid to suppliers	(51,474)
Cash paid to employees	(209,798)
Income from contracts	200,214
Net Cash Provided from Operating Activities	<u>(20,012)</u>
Net increase (decrease) in cash and cash equivalents	(20,012)
Cash and cash equivalents as of beginning of year	125,084
Cash and cash equivalents as of end of year	<u>\$ 105,072</u>

Reconciliation of operating income to net cash provided by operations:

Operating income (loss)	\$ (22,412)
Depreciation	1,313
Net Increase, decrease in Accounts Receivable, Payable	1,087
Net Cash Provided by Operating Activities	<u>\$ (20,012)</u>

NOTE: Cash equivalents include checking, investment, and restricted accounts, due to use of each for purchases.

See accompanying notes to financial statements.

Notes to Financial Statements

WEST CARROLL ASSOCIATION FOR RETARDED CITIZENS, INC.
Oak Grove, Louisiana
Notes to the Financial Statements
June 30, 2013

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Nature of Activities

West Carroll Association for Retarded Citizens, Inc. (the Association) is a non-profit organization which was chartered on January 23, 1958, to promote the general welfare of mentally retarded persons (Clients) located in Northeast Louisiana. The Association is recognized as a tax-exempt non-profit organization under section 501 (c) (3) of the Internal Revenue Service Code, and is exempt from federal and state income taxes.

The Clients participate and are paid for baking and selling pies to the general public, performing janitorial duties for businesses and ironing for individuals. The market for their products and services is Oak Grove, Louisiana, and surrounding areas.

The Association is governed by eight non-compensated directors who serve two-year terms on a rotating basis.

Basis of Presentation

The Association has adopted Statement of Financial Accounting Standards SFAS No. 117, Financial Statements of Not-for-Profit Organizations. The financial statements of the Association have been prepared in conformity with generally accepted accounting principles (GAAP).

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting, whereby revenues are recognized when earned and expenses are recognized when the related liabilities are 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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Association considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Cash is reported at net book value as of the report date, bank balance plus deposits-in-transit and less outstanding checks at that date. Investments consist of

WEST CARROLL ASSOCIATION FOR RETARDED CITIZENS, INC.

Oak Grove, Louisiana

Notes to the Financial Statements

June 30, 2013

certificates of deposit which are stated at cost plus interest earned and received to date, which approximates market. If the original maturities of time deposits exceed 90 days, they are classified as investments; however, if the maturities are 90 days or less, they are classified as cash equivalents.

Investments

Investments are composed of Certificates of Deposit, maturing more than 90 days after purchase.

Accounts Receivable

Accounts Receivable consist of claims made as of the report date. The statements contain no provision for uncollectible accounts. Management is of the opinion that such allowance would be immaterial in relation to the financial statements taken as a whole.

Property and Equipment

Property and equipment having estimated useful lives greater than one year are recorded at cost or, if donated, at the approximate fair value at the date of donation.

Depreciation is computed using the straight-line method over the following estimated useful lives of the property and equipment.

Building and Improvements	10 - 35 years
Equipment	5 –10 years
Vehicles	5 years

Maintenance and repairs are charged to operations; significant improvements costing \$500 or more are capitalized. The cost and related accumulated depreciation of assets retired or otherwise disposed are eliminated from the accounts and the resulting gain or loss is included in operations.

Support and Revenue

Revenues received under programs funded by the State of Louisiana are recorded as revenue when the Association has incurred expenditures in compliance with the specific restrictions. Contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

Contributed Services

The Association receives a substantial amount of services donated by its members in carrying out the Association's operations. No amounts have been reflected in the financial statements for

WEST CARROLL ASSOCIATION FOR RETARDED CITIZENS, INC.
Oak Grove, Louisiana
Notes to the Financial Statements
June 30, 2013

those services as they do not meet the criteria for recognition under SFAS 116, *Accounting for Contributions Received and Contributions Made*.

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Compensated Absences

Full time Association employees will be given one day per month with pay for sick and emergency, or personal leave. Mary Biggs Services employees are given one-half day per month with pay after a six month trial period of employment, for sick and emergency, or personal. If the sick pay, etc., isn't used it is carried over to the next year.

NOTE 2. CASH AND CASH EQUIVALENTS AND INVESTMENTS

The Association maintains checking accounts and certificates of deposits at local financial institutions. Interest-bearing and non-interest bearing accounts at each financial institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 each. The balance of funds held at the local financial institutions as of June 30, 2013, were adequately insured by the FDIC and securities pledged by the bank.

At June 30, 2013, cash and cash equivalents totaling \$125,084 consisted of the following:

Demand deposits	\$ 24,458
Certificates of Deposit	80,614
TOTAL	<u>\$ 105,072</u>

The Regions Bank, Oak Grove, LA., restricts CD#2127 for \$50,000 as a credit line. There is no balance against this credit line at June 30, 2013.

Investments are used for operating expenses and are included in the cash flows as cash equivalents. Investing is performed in accordance with investment policies complying with state statutes and the Association's charter. The investments of the Association are categorized to give an indication of the level of risk assumed by the Association at June 30, 2013. The categories are described as follows:

Category 1 – Insured or registered, with securities held by the entity or its agents in the entity's name.

Category 2 – Uninsured and unregistered, with securities held by the counter-party's trust department or agent in the entity's name.

WEST CARROLL ASSOCIATION FOR RETARDED CITIZENS, INC.
Oak Grove, Louisiana
Notes to the Financial Statements
June 30, 2013

Category 3 - Uninsured and unregistered, with securities held by the counter-party, in its trust department in the entity's name.

All investments are certificates of deposit with maturity dates that exceed ninety days.

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposits with the bank. These securities are held in the name of the pledging bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2013, the Association had \$54,490 on deposit in Regions Bank and \$50,581 on deposit in State Farm Bank (collected bank balances). The deposits are secured by \$250,000 of federal deposit insurance in each bank (total \$500,000) (Category 1). The deposits are adequately insured.

NOTE 3. PROPERTY AND EQUIPMENT

The major classes of owned property and equipment at June 30, 2013, are summarized below:

FIXED ASSETS

Category	Balance			Balance		Current Deprec	Accum Deprec	Ending Balance
	Begin Bal	Addns	Delete	Before Deprec	Accum Deprec			
Land	26,361	-	-	26,361	-	-	-	26,361
Bldg/Improv	41,515	-	-	41,515	14,344	(1,318)	15,662	25,853
Equipment	101,110	-	-	101,110	101,110	-	101,110	-
TOTALS	168,986	-	-	168,986	115,454	(1,318)	116,772	52,214
Addns**Equip	-	-	-	-	-	-	-	-
	168,986	-	-	168,986	115,454	(1,318)	116,772	52,214

**9/15/2010

NOTE 4. ECONOMIC DEPENDENCY

Substantially all of the Association's revenues are derived from the State of Louisiana, under its vocational/rehabilitative services and Title XIX programs. Funding for the service program is provided on a year-to-year basis, with no requirement that the program will be renewed at all, or if renewed, that funding levels be maintained or increased.

WEST CARROLL ASSOCIATION FOR RETARDED CITIZENS, INC.

Oak Grove, Louisiana

Notes to the Financial Statements

June 30, 2013

NOTE 5. CURRENT LIABILITIES

Compensated Absences and Payroll Taxes Payable

Payroll Taxes Payable	749
Compensated Absences	3,429
Total Current Liabilities	4,178

Income Taxes

The Association is exempt from federal and state income taxes under Internal Revenue Code Section 501 (c) (3). In addition, the Association has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the Code.

NOTE 6. POST-EMPLOYMENT BENEFITS

Post employment benefits consist of social security and accrued vacation pay.

NOTE 7. RISK ASSESSMENT

The Association is at risk for various types of liability and damages. They have obtained insurance through Moreman, Moore, and Company, Inc. Insurance Agency, 820 Jordan Street, Suite 400, Shreveport, LA, providing General, Professional, and Specific Liability coverage, property damage insurance coverage, and automobile coverage for the Association's three client transport vans. The insurance agency also provides workmen's compensation coverage for the Association through Louisiana Commerce and Trade SIF.

NOTE 8. SUBSEQUENT EVENTS

Subsequent events were evaluated by management up to and including the issue date of this report, December 20, 2013. There were no subsequent events noted which would affect the financial statements for the year ended June 30, 2013.

Required Supplementary Information

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
West Carroll Association for Retarded Citizens, Inc.
Oak Grove, Louisiana

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of West Carroll Association for Retarded Citizens, Inc., (a non-profit organization – the Association), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated December 20, 2013.

Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered the Association's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Accordingly, I do not express an opinion on the effectiveness of the Association's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is reasonable possibility that a material misstatement of the Association's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during my audit, I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified. I did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses that I consider to be a significant deficiency in internal control over financial reporting, as item # 2013-01.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Association's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as item # 2013-01.

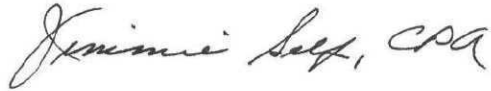
West Carroll Association of Retarded Citizens, Inc. Response to Findings

The Association's response to the findings identified in my audit is described in the accompanying schedule of findings and responses. The Association's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Association's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of management of the Association, others within the Association, and the Louisiana Legislative Auditor and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in cursive script that reads "Jimmie Self, CPA".

Jimmie Self, CPA
Monroe, Louisiana
December 20, 2013

Additional Supplementary Information

**SCHEDULE OF
FINDINGS AND RESPONSES**

**WEST CARROLL ASSOCIATION FOR RETARDED CITIZENS
Oak Grove, LA**

For the Current Year Ended June 30, 2013

Finding 2013-1

CRITERIA: Duties should be distributed among employees

CONDITION: Inadequate segregation of duties

CONTEXT: The Association has a small work force in place for handling the duties of the office personnel.

EFFECT OF CONDITION: Internal control is weakened by the limited staff

CAUSE OF CONDITION: The office staff consists of only two personnel.

RECOMMENDATION: Hire more employees and redistribute duties.

CLIENT RESPONSE: Management states this cannot be remedied due to lack of funds.

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SUMMARY SCHEDULE OF FINDINGS

WEST CARROLL ASSOCIATION FOR RETARDED CITIZENS, INC.
Oak Grove, Louisiana

For the Year Ended June 30, 2013

I have audited the financial statements of West Carroll Association for Retarded Citizens, Inc., a non profit corporation, as of and for the year ended June 30, 2013 and have issued my report dated December 20, 2013. I conducted my audit in accordance with generally accepted auditing standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My audit of the financial statements as of June 30, 2013 resulted in an unqualified opinion (qualified, adverse, disclaimer).

Section I Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses ___ yes X no Internal Control Deficiencies X yes ___ no

Compliance

Compliance material to Financial Statements ___ yes X no

b. Federal Awards: None

c. Identification of major Programs:

None.

**STATUS OF
PRIOR YEAR AUDIT FINDINGS**

**WEST CARROLL ASSOCIATION FOR RETARDED CITIZENS
Oak Grove, LA**

For the Prior Year Ended June 30, 2012

CRITERIA: Duties should be distributed among employees

CONDITION: Inadequate segregation of duties

CONTEXT: The Association has a small work force in place for handling the duties of the office personnel.

EFFECT OF CONDITION: Internal control is weakened by the limited staff

CAUSE OF CONDITION: The office staff consists of only two personnel.

RECOMMENDATION: Hire more employees and redistribute duties.

CLIENT RESPONSE: Management states this cannot be remedied due to lack of funds.

STATUS AS OF 06/30/2013: The condition of inadequate segregation of duties still exists in the entity.