


## School Finance

• Other Items

# •ESSA FINANCIAL CODING




---

---

---


---

---

---


---

---



## ESSA FINANCIAL CODING 2018/19

*Bryce Wilson  
Janice Eret  
Bill Biven*




---

---

---

---

---

---


---

---

### Why is NDE Requiring ESSA Coding?

- ESSA requires States to report financial data by schools within a district by 2018/19
  - to provide per pupil costs per building*
- Increase transparency to assure all students in district receive appropriate services

**Every Student Succeeds Act (ESSA)**




---

---

---

---

---


---

---

---

### Why is NDE Requiring ESSA Coding?

- Aligning with the Federal Coding Provides:
  - Increased information for data requests
  - More accurate data for Federal Reporting which impacts Federal Funding



**Every Student Succeeds Act (ESSA)**

---

---

---

---

---


---

---

---

### NDE Recommendations for Conversion

- Review documents on 2018/19 Financial Coding Information Page on FOS Webpage:
  - Frequently Asked Questions (FAQ)
  - ESSA Function & Object Code Descriptions
  - 2016/17 Accounts Cross-Walked to 2018/19 Account Codes



---

---

---

---

---


---

---

---

### NDE Recommendations for Conversion

- Work closely with your software vendor during the conversion process.
  - Ask your vendor to provide training
- Discuss project with other districts using the same accounting software.
  - Share tips and suggestions
- Call/email NDE for guidance.



---

---

---

---

---

---

---

---




---

---

---

---

---

---

---

---

### Conversion to ESSA Coding

1. Create lists of all account elements currently used & align to new ESSA codes.

- ✓Revenue (District Level Only)
- ✓Disbursements (District & School Levels)
- ✓Object Codes

Current Function Code	Current Function Name	ESSA Function Code	New Function Name	Function Definition	Notes
1280	SPED – Unified Sports	1295	SPED – Unified...	Special Education...	
2150	Safety & Security	2660	Security	Maintaining...	
		2670	Safety	Maintaining...	

---

---

---

---

---

---

---

---

### Conversion to ESSA Coding

2. Add new accounts with definitions.

3. Mark out or don't include the codes that will not be used.

4. Confirm by comparing the district lists of account elements to NDE's Crosswalk Document.

---

---

---

---

---

---

---

---

## Conversion to ESSA Coding

5. Create new Chart of Accounts with the account elements in Excel.
6. Contact your vendor to see if they can import new Chart of Accounts into software.
  - Depends on vendor

**You won't use all the Codes!**




---

---

---

---

---

---

---

---

## Coding School Fund Disbursements

District Level -000	School Level -0XX
Employee Benefit	General
Contingency	Depreciation
Bond	School Nutrition
Cooperative	Activities
	Special Building
	QCPUF
	Student Fee

**Use New Coding Structure for All Funds**

---

---

---

---

---

---

---

---

## School Codes

[www.education.ne.gov/dataservices/nssrs-resources/#District\\_School\\_Codes](http://www.education.ne.gov/dataservices/nssrs-resources/#District_School_Codes)

Co-Dist	District Name	Phone	Co-Dist-Sch	School Name	Type of School
01-0003	KENESAW PUBLIC SCHOOLS	(402)752-3215	01-0003-001	KENESAW SECONDARY SCHOOL	SECONDARY
01-0003	KENESAW PUBLIC SCHOOLS	(402)752-3215	01-0003-002	KENESAW ELEMENTARY SCHOOL	ELEMENTARY
01-0018	HASTINGS PUBLIC SCHOOLS	(402)461-7500	01-0018-001	HASTINGS SENIOR HIGH SCHOOL	HIGH SCHOOL
01-0018	HASTINGS PUBLIC SCHOOLS	(402)461-7500	01-0018-002	HASTINGS MIDDLE SCHOOL	MIDDLE SCHOOL
01-0018	HASTINGS PUBLIC SCHOOLS	(402)461-7500	01-0018-003	ALCOTT ELEMENTARY SCHOOL	ELEMENTARY
01-0018	HASTINGS PUBLIC SCHOOLS	(402)461-7500	01-0018-004	HAWTHORNE ELEMENTARY SCHOOL	ELEMENTARY
01-0018	HASTINGS PUBLIC SCHOOLS	(402)461-7500	01-0018-005	LINCOLN ELEMENTARY SCHOOL	ELEMENTARY
01-0018	HASTINGS PUBLIC SCHOOLS	(402)461-7500	01-0018-006	LONGFELLOW ELEMENTARY SCHOOL	ELEMENTARY
01-0018	HASTINGS PUBLIC SCHOOLS	(402)461-7500	01-0018-008	RAYMOND A. WATSON ELEM SCHOOL	ELEMENTARY

---

---

---

---

---

---

---

---

### Upload File

Data Years	Agency ID	Account	Amount
20182019	12-0125-001	-01-2-01100-111	52002
20182019	12-0125-002	-01-2-01100-111	37852
20182019	12-0125-003	-01-2-01100-111	32256
20182019	12-0125-004	-01-2-01100-111	46585
20182019	12-0125-005	-01-2-01100-111	31645
20182019	12-0125-006	-01-2-01100-111	54652

- Example shows individual school's expenditures for **Teacher Salaries (111)** for **Regular Education (01100)**
- Day to day financial software will likely not appear in this structure.

---

---

---

---

---

---

---

---

### Upload File

Data Years	Agency ID	Account	Amount
20182019	12-0125-001	-01-2-01100-111	52002
20182019	12-0125-002	-01-2-01100-111	37852
20182019	12-0125-003	-01-2-01100-111	32256
20182019	12-0125-004	-01-2-01100-111	46585
20182019	12-0125-005	-01-2-01100-111	31645
20182019	12-0125-006	-01-2-01100-111	54652

- District Financial Software will format district's financial data to meet NDE Requirements for upload
- Commas will separate each category
- A leading dash **must precede** every account number
  - To provide additional identification for expenses

---

---

---

---

---

---

---

---

### Expanded Account Codes

- Increased level of identification by adding digits to **end** of fund, disbursement/revenue, function and object codes.

-01-2-01100-211 Regular Instruction  
 Group Insurance  
 Teacher/Professional Staff

-01-2-01100-211-2 Regular Instruction - Math  
 Group Insurance - Health  
 Teacher/Professional Staff

---

---

---

---

---

---

---

---

### Expanded Account Codes

**Check with your vendor!**

- Max of 255 Characters
- Can be Alpha or Numeric
- Add to Fund, D/R, Function, or Object Code
- Must follow the NDE Codes
- No Additional Hyphens

During Upload Process, NDE Financial Data Reporting System rolls amounts up into NDE Function Code by School

---

---

---

---

---

---

---

---

### Expanded Account Codes

Data Years	Agency ID	Account	Amount
20182019	12-0125-000	-01-2-01100-210	254992
20182019	12-0125-001	-01-2-0110021-2106	52002
20182019	12-0125-002	-01-2-0110021-2106	37852
20182019	12-0125-003	-01-2-0110021-2106	32256
20182019	12-0125-004	-01-2-0110021-2106	46585
20182019	12-0125-005	-01-2-0110021-2106	31645
20182019	12-0125-006	-01-2-0110021-2106	54652

District Financial Software identifies by school:  
 -01-2-0110021-2106  
 Function Code 0110021 Regular Ed – Journalism 3  
 Object Code 2106 Group Insurance – Dental

NDE Financial Reporting System records by school:  
 -01-2-01100-210 Regular Education - Group Insurance

---

---

---

---

---

---

---

---

### Regular Employees vs. Temporary Employees

<u>Regular Employee</u>	<u>Temporary Employee</u>
<ul style="list-style-type: none"> <li>Permanent Employee</li> <li>Full-time, Part-time, prorated portions</li> <li>Full-time Substitute Teacher</li> <li><b>Receives Benefits</b></li> </ul>	<ul style="list-style-type: none"> <li>Employee hired on a temporary or substitute basis</li> <li>Full-time, part-time, prorated portions</li> <li><b>Receives No Benefits</b></li> </ul>

---

---

---

---

---

---

---

---

**Categories of District Personnel**

- XX0 • Non-Instructional Staff
- XX1 • Teachers/Professional Staff
- XX2 • Instructional Aides/Assistants
- XX3 • Substitute Teachers
- XX4 • Technical Staff
- XX5 • Superintendent
- XX6 • Professional Non-Certificated Staff

---

---

---

---

---

---

---

**Categories of District Personnel**

Non-Instructional	Teachers/Professional
<ul style="list-style-type: none"> <li>• Non-Certificated</li> <li>• Support Staff                             <ul style="list-style-type: none"> <li>– Clerical</li> <li>– Transportation</li> <li>– Custodial</li> <li>– Kitchen</li> <li>– Other</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Certificated Staff</li> <li>• Teachers</li> <li>• Principals</li> <li>• Assoc/Deputy Supts</li> <li>• Guidance Counselors</li> <li>• School Psychologists</li> <li>• Full-Time Substitutes</li> </ul>

---

---

---

---

---

---

---

**Categories of District Personnel**

Instructional Aides & Assistants	Substitute Teachers
<ul style="list-style-type: none"> <li>• Non-Certificated</li> <li>• Classroom assistants</li> <li>• Para-Professionals</li> </ul>	<ul style="list-style-type: none"> <li>• Individuals hired to serve as a substitute teacher on temporary basis</li> </ul>

**Superintendent**

- Appears only in Disbursement Function 2320 Executive Admin

---

---

---

---

---

---

---



### Categories of District Personnel

Technical Staff	Professional Non-Certificated Staff
<ul style="list-style-type: none"> <li>Staff who provide technical support for district</li> <li>Programmers</li> <li>Analysts</li> <li>Include certificated individuals if working in Tech Department</li> </ul>	<ul style="list-style-type: none"> <li>Chief Financial officer</li> <li>Legal Counsel</li> <li>Business Manager</li> <li>HR Manager</li> <li>Technology Director</li> <li>Network Administrator</li> </ul>

---

---

---

---

---

---

---

---

### Salary Object Coding

<b>105</b>	<ul style="list-style-type: none"> <li>Superintendent</li> <li>Only in Function 2320 - Executive Administration</li> </ul>
<b>11X</b>	<ul style="list-style-type: none"> <li>Regular Employees</li> </ul>
<b>12X</b>	<ul style="list-style-type: none"> <li>Temporary Employees</li> <li>Substitute Teachers</li> </ul>
<b>13X</b>	<ul style="list-style-type: none"> <li>Overtime Employees</li> <li>Portion paid for overtime earned</li> </ul>
<b>14X</b>	<ul style="list-style-type: none"> <li>Sabbatical Leave Paid</li> </ul>
<b>15X</b>	<ul style="list-style-type: none"> <li>Additional Compensation Paid</li> <li>Coaches, Activity Sponsors, Covering Classes</li> </ul>
<b>159</b>	<ul style="list-style-type: none"> <li>Stipends paid to staff for additional duties beyond contract</li> </ul>

---

---

---

---

---

---

---

---

### Employee Benefit Coding

<b>20X</b>	<ul style="list-style-type: none"> <li>Has been removed</li> </ul>
<b>21X</b>	<ul style="list-style-type: none"> <li>Employer's Share of all Group Insurances</li> <li>Health, Dental, Long Term Disability</li> </ul>
<b>22X</b>	<ul style="list-style-type: none"> <li>Employer's Share of Social Security paid by District</li> </ul>
<b>23X</b>	<ul style="list-style-type: none"> <li>Employer's Share of Retirement Contributions</li> <li>Includes Amount Paid for Employees - Federal Programs</li> </ul>
<b>24X</b>	<ul style="list-style-type: none"> <li>On-Behalf Payments paid by State or other government on behalf of school district to benefit active employees.</li> </ul>

---

---

---

---

---

---

---

---



### Employee Benefit Coding

- 25X** • Tuition Reimbursement to Employee Based on District Policy.
- 26X** • Unemployment Compensation
- 27X** • Worker's Compensation
- 28X** • Health Benefits  
• Employee's Annual Deductible, HSA, EAP
- 29X** • Employee Benefits not Classified above.  
• Car Allowances, Housing, Moving Expenses, Paid Parking

---

---

---

---

---

---

---

### Group Insurance vs Health Benefits

21X

- District's Share of any type of Group Insurance
- Additional Identifiers can be added

28X

- District Paid Expenditures
- Employee Annual Deductible
- HSA contributions
- EAP Costs

---

---

---

---

---


---

---

### Allocating District Expenses

School level allocations

- Districts determines amount for each school
  - ✓ Account reported with school number (12-0125-**003**)
  - ✓ *More accurate information*
- NDE automatically allocates by ADM if reported with district number (12-0125-**000**)
  - ✓ Districts can change NDE allocations if not appropriate



---

---

---

---

---

---

---

## Allocating District Expenses

Expense Allocated by District (\$200,000)

- Criteria Determined by District.

Data Year	Agency ID	Account	Amount
201819	12-0125-000	-01-2-02620-622	0
201819	12-0125-001	-01-2-02620-622	79350
201819	12-0125-002	-01-2-02620-622	62300
201819	12-0125-003	-01-2-02620-622	58350

Expense Allocated by NDE (\$200,000)

- Based on ADM of school

Data Year	Agency ID	Account	Submitted Amount	Allocated Amount
201819	12-0125-000	-01-2-02620-622	200000	0
201819	12-0125-001	-01-2-02620-622	0	67350
201819	12-0125-002	-01-2-02620-622	0	74300
201819	12-0125-003	-01-2-02620-622	0	58350

NDE  
Allocation  
Process

## Major Changes in Coding

- All Instructional Programs in 1000s
- Safety & Security are separate disbursement functions
- Maintenance & Operation are separate disbursement functions
- Pupil Transportation Categories
  - Regular Ed/SPED/BA5 SPED/Learning Community Related
  - Vehicle Operations
  - Monitoring Services
  - Vehicle Servicing & Maintenance
  - Other Student Transportation Services (Contractors)

## Pupil Transportation Coding

2017/18 Code

01-2-02750-140

Function: Regular Ed  
Pupil Transportation

Object: Salary –  
Clerical Staff &  
Drivers

2018/19 Code

-01-2-02710-110

Function: Vehicle  
Operation – Regular  
Education

Object: Non-  
Instructional Salaries

Bus Driver Salary

### Pupil Transportation Coding

2017/18 Code	2018/19 Code
01-2-02750-300	-01-2-02730-430
<i>Function:</i> Regular Ed Pupil Transportation	<i>Function:</i> Vehicle Servicing & Maintenance—Regular Ed
<i>Object:</i> Purchased Services	<i>Object:</i> Repairs & Maintenance Services

**Replace Brakes on School Bus**

---

---

---

---

---

---

---

---

### Pupil Transportation Coding

2017/18 Code	2018/19 Code
01-2-02750-300	-01-2-02790-510
<i>Function:</i> Regular Ed Pupil Transportation	<i>Function:</i> Other Student Transportation Services – Regular Ed
<i>Object:</i> Purchased Services	<i>Object:</i> Student Transportation Services

**Transportation Contractor Fees**

---

---

---

---

---

---

---

---

### Major Changes in Coding

- Federal Program Disbursements now 6000's
  - Federal Program Receipts remain 4000s
- Inter-Fund Loans (Taxing Funds)
  - Assigned 9000 Function Code
  - For tracking purposes only
  - Not included as Revenue or Disbursement
  - Not included in Per Pupil Costs
- Contracted Services coded to SPED is now Support Services - Student

---

---

---

---

---

---

---

---

**Formerly  
SPED Contracted Services**

Support Services - Student

- Psychological Services
- Occupational Therapy
- Physical Therapy
- Speech Pathology/Audiology
- Visually Impaired

***Will be included in the SPED Final  
Financials for 2018/19***

---

---

---

---

---


---

---

---

**ESSA Coding in NDE Systems**

- SPED Final Financial Report
  - Reprogram this summer for 2018/19 collection in October 2019.
- GMS
  - ESSA coding will be incorporated into GMS for the 2018/19 year


**NEBRASKA**  
 DEPARTMENT OF EDUCATION

Welcome to the Grants Management System

FINANCIALS
LOGIN

---

---

---

---

---

---

---

---

**AFR Flat File**

- Programmer Language
- Unformatted file can be read in Word or Notepad
- Financial software exports district's financial information into flat file format
- District will save exported file and upload into NDE Financial Data Reporting System

**DATA YEARS, AGENCY ID, ACCOUNT, AMOUNT**

2018	2019	12-0125-001	01-2-01100-111	625689
2018	2019	12-0125-002	01-2-01100-111	155689
2018	2019	12-0125-003	01-2-01100-111	215689

---

---

---

---

---

---

---

---

## Uploading AFR Flat File

[http://afr.education.ne.gov/uploadafrfile\\_Test](http://afr.education.ne.gov/uploadafrfile_Test)

### AFR Flat File Upload - TEST

Print the [Instructions](#) before submitting the Annual Financial Report.

If you need help identifying your NDE assigned District and School ID's, they are available here: [District and School Codes](#)

**Make sure the AFR spreadsheet has been saved and closed before attempting to upload it below.**

To submit the 2018/19 Annual Financial Report:

1. Click the Browse button below to find your 2018/19 AFR Flat File (CSV) on your local system.
2. Select the 2018/19 AFR Flat File (CSV) file.
3. Click the Upload button to submit the 2018/19 AFR Flat File (CSV) to NDE for initial validation. (See the [Webinars](#) for detailed information.)

No file chosen

Record Limit: 2,000,000

---

---

---

---

---

---

---

---

## Review your AFR

[Return to Upload Test Page](#)

### AFR Flat File Upload - TEST

01 General Fund ▼

78-0001-001 | ASHLAND-GREENWOOD HIGH SCHOOL ▼

---

---

---

---

---

---

---

---

## Review AFR Information

Review your AFR

[Return to Upload Test Page](#)

### AFR Flat File Upload - TEST

01 General Fund ▼

78-0001-001 | ASHLAND-GREENWOOD HIGH SCHOOL ▼

78-0001-001 | ASHLAND-GREENWOOD HIGH SCHOOL

Hide Zero Values

Account	Dist	Description	Total
01-1-01000-000	Y	TOTAL REVENUE FROM LOCAL SOURCES	21,388,774.00
01-1-02000-000	Y	TOTAL COUNTY AND E&U RECEIPTS	27,126.00
01-1-03000-000	Y	TOTAL REVENUE FROM STATE SOURCES	6,362,170.00
01-1-04000-000	Y	TOTAL REVENUE FROM FEDERAL SOURCES	1,861,096.00
01-1-05000-000	Y	TOTAL OTHER FINANCING SOURCES	128,660.00
01-1-06000-000	Y	Total of 6000's	0.00
01-1-10000-000	Y	GRAND TOTAL OF ALL RECEIPTS	21,388,774.00
01-2-01000-000	Y	REGULAR INSTRUCTION	5,968,266.00
01-2-01100-000	Y	CAREER ACADEMY PROGRAMS (NILE-47)	2,365,141.00
01-2-01200-000	Y	REGULAR INSTRUCTIONAL PROGRAMS SCHOOL AGE (FLEX-SPENDING)	3,171,774.00
01-2-01300-000	Y	LIMITED ENGLISH PROFICIENCY PROGRAMS	600,746.00
01-2-01400-000	Y	POVERTY PROGRAMS	2,225,245.00
01-2-01500-000	Y	EARLY CHILDHOOD EDUCATIONAL PROGRAMS	1,662,472.00
01-2-01600-000	Y	REGULAR INSTRUCTIONAL PROGRAMS BELOW AGE FIVE (FLEX-SPENDING)	517,182.00
01-2-01700-000	Y	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - SCHOOL AGE	27,719,724.00
01-2-01800-000	Y	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - AGES 3-5	42,375,189.00

---

---

---

---

---

---

---

---

Review your AFR

[Return to Upload Test Page](#)

AFR Flat File Upload - TEST

01 General Fund

78-0001-001 | ASHLAND-GREENWOOD HIGH SCHOOL

**Per Pupil Costs - ADM**

Show Single District or School   Expenditure Allocations by School   **Per Pupil Costs**   Beginning Ending Balances

---

---

---

---

---

---

---

---

[Return to previous page](#)

### Per Pupil Page

**Table 1**  
**Buildings & Contents (3%)**

			Value of Building	Value of Contents	Allocated from District		Total
					Value of Building	Value of Contents	
Est	District	78-0001-000	14,379	1,839			
Est	School	78-0001-001	6,450,000	1,020,000	4,082	520	\$7,474,582
Est	School	78-0001-002	9,670,000	1,530,000	6,767	865	\$11,207,632
Est	School	78-0001-003	16,120,000	2,550,000	3,550	454	\$18,674,004
			\$32,254,379	\$5,101,839	\$14,379	\$1,839	\$37,358,218

**Table 2**  
**Average Daily Membership**

(Per Pupil) Costs

			ADM
District	78-0001-000	ASHLAND-GREENWOOD PUBLIC SCHS	848
School	78-0001-001	ASHLAND-GREENWOOD HIGH SCHOOL	240
School	78-0001-002	ASHLAND-GREENWOOD ELEM SCHOOL	400
School	78-0001-003	ASHLAND-GREENWOOD MIDDLE SCH	210

---

---

---

---

---

---

---

---

[Return to previous page](#)

### Per Pupil Page

**Table 3**  
**20200 Total Adjusted Current Expense**

District	78-0001-000	ASHLAND-GREENWOOD PUBLIC SCHS	\$
School	78-0001-001	ASHLAND-GREENWOOD HIGH SCHOOL	\$
School	78-0001-002	ASHLAND-GREENWOOD ELEM SCHOOL	\$
School	78-0001-003	ASHLAND-GREENWOOD MIDDLE SCH	\$

**Table 4**  
**99850 Annual Cost Per Pupil ADM**

District	78-0001-000	ASHLAND-GREENWOOD PUBLIC SCHS	\$1,320
School	78-0001-001	ASHLAND-GREENWOOD HIGH SCHOOL	\$935
School	78-0001-002	ASHLAND-GREENWOOD ELEM SCHOOL	\$842
School	78-0001-003	ASHLAND-GREENWOOD MIDDLE SCH	\$2,673

---

---

---

---

---

---

---

---

Review your AFR

[Return to Upload Test Page](#)

AFR Flat File Upload - TEST

01 General Fund ▼

78-0001-001 | ASHLAND-GREENWOOD HIGH SCHOOL ▼

Show Single District or School Expenditure Allocations by School Per Pupil Costs **Beginning Ending Balances**

---

---

---

---

---

---

---

---

**Beginning & Ending Balances**

AFR Flat File Upload - TEST

01 General Fund ▼

78-0001-001 | ASHLAND-GREENWOOD HIGH SCHOOL ▼

Show Single District or School Expenditure Allocations by School Per Pupil Costs Beginning Ending Balances

78-0001-001 | ASHLAND-GREENWOOD HIGH SCHOOL

	Beginning Balances			Ending Balances		
	Cash on Hand	Cash at County Treasurer	Total	Cash on Hand	Cash at County Treasurer	Total
01 General Fund	0.00	28.00	28.00	0.00	2,337.00	2,337.00
02 Depreciation Fund	1,654.00		1,654.00	0.00		0.00
03 Employee Benefit Fund	0.00		0.00	0.00		0.00

---

---

---

---

---

---

---

---

**Additional Reports Available**

- General Fund Allocation Calculations
- General Fund Revenue
- General Fund Disbursement Calculations – District & School Level
  - Total Current Expense
  - Adjustments to Current Expense
  - Total General Fund Expenditures
  - Total Disbursements
- Disbursements and Revenue for other Funds

---

---

---

---

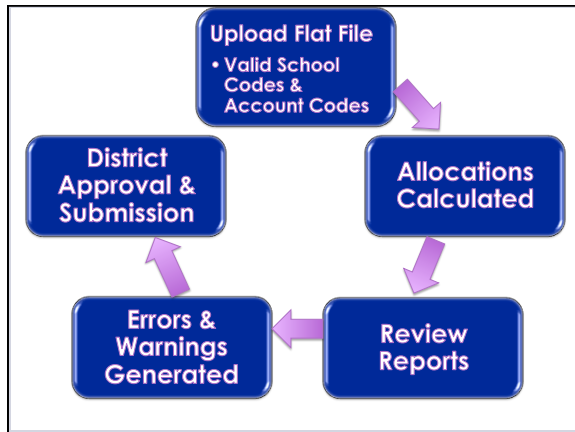
---

---

---

---






---

---

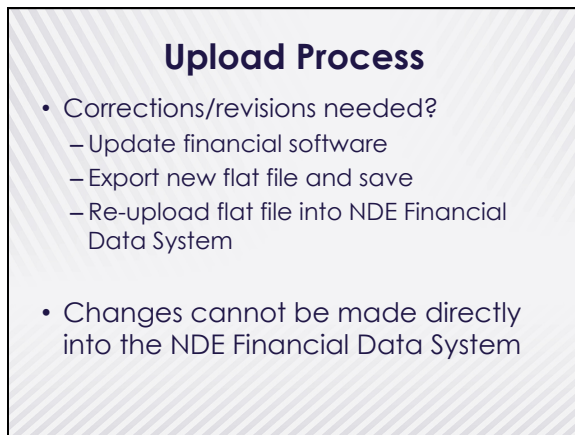
---

---

---

---

---




---

---

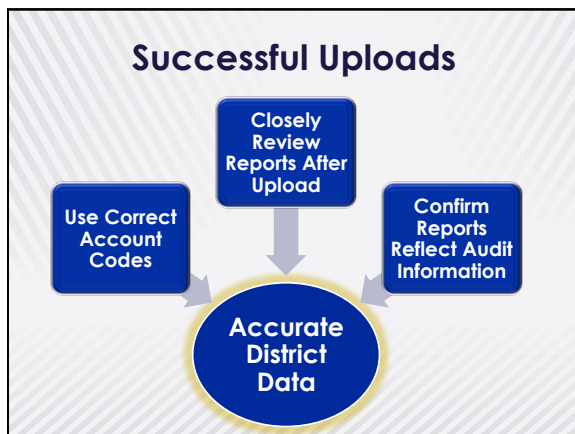
---

---

---

---

---




---

---

---

---

---

---

---

## District Audits

- Based on district level transactions
- New schedule in specific format and order:
  - Functions
  - Fund Totals
  - Fund Beginning & Ending Balances

**Verify financial info matches district audit when uploaded into NDE Financial Data Reporting System**

---

---

---

---

---

---

---

---




---

---

---

---

---

---

---

---




---

---

---


---

---

---


---

---



### Questions

Bryce Wilson	402-471-4320
<a href="mailto:bryce.wilson@nebraska.gov">bryce.wilson@nebraska.gov</a>	
Jen Utemark	402-471-3323
<a href="mailto:jen.utemark@nebraska.gov">jen.utemark@nebraska.gov</a>	
Janice Eret	402-471-2248
<a href="mailto:janice.eret@nebraska.gov">janice.eret@nebraska.gov</a>	
Bill Biven	402-471-0526
<a href="mailto:bill.biven@nebraska.gov">bill.biven@nebraska.gov</a>	



---

---

---

---

---

---

---