

Woodland School District No.404

F-195F

ENROLLMENT AND STAFF COUNTS

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	154.00	170.00	180.00	185.00
2. Grade 1	164.00	170.00	175.00	185.00
3. Grade 2	174.00	165.00	175.00	177.00
4. Grade 3	186.00	180.00	170.00	178.00
5. Grade 4	176.00	182.00	183.00	175.00
6. Grade 5	170.00	180.00	185.00	185.00
7. Grade 6	210.00	177.00	185.00	185.00
8. Grade 7	163.00	210.00	182.00	190.00
9. Grade 8	178.00	173.00	212.00	185.00
10. Grade 9	174.00	180.00	177.00	215.00
11. Grade 10	173.00	180.00	184.00	180.00
12. Grade 11 (excluding Running Start)	138.00	143.00	150.00	150.00
13. Grade 12 (excluding Running Start)	106.00	120.00	123.00	125.00
14. SUBTOTAL	2,166.00	2,230.00	2,281.00	2,315.00
15. Running Start	69.00	65.00	65.00	65.00
16. Dropout Reengagement Enrollment	15.00	15.00	15.00	15.00
17. ALE Enrollment	119.00	115.00	115.00	115.00
18. TOTAL K-12	2,369.00	2,425.00	2,476.00	2,510.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	156.623	162.000	164.000	165.000
2. General Fund FTE Classified Employees /4	172.761	176.000	178.000	180.000

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SUMMARY OF GENERAL FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	3,804,443	7,100,000	7,300,000	7,500,000
2000 Local Nontax Support	875,282	892,767	917,298	942,604
3000 State, General Purpose	24,011,156	24,177,404	24,986,676	26,161,296
4000 State, Special Purpose	15,024,844	16,300,000	17,000,000	18,000,000
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	2,860,067	2,458,965	2,529,029	2,602,116
7000 Revenues from Other School Districts	701,994	855,000	855,000	855,000
8000 Revenues from Other Entities	58,000	20,000	20,000	20,000
9000 Other Financing Sources	100,000	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	47,435,786	51,804,136	53,608,003	56,081,016
EXPENDITURES				
00 Regular Instruction	20,863,545	22,114,503	23,109,656	24,218,919
10 Federal Special Purpose Funding	0	0	0	0
20 Special Education Instruction	7,258,549	7,699,000	8,045,455	8,431,637
30 Vocational Education Instruction	647,561	692,347	723,502	758,230
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	2,011,757	2,280,658	2,383,288	2,497,685
70 Other Instructional Programs	878,214	924,025	965,606	1,011,955
80 Community Services	719,033	751,533	785,352	823,049
90 Support Services	15,754,017	16,840,249	17,598,060	18,442,767
B. TOTAL EXPENDITURES	48,132,676	51,302,315	53,610,919	56,184,242
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-696,889	501,821	-2,916	-103,226
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.823 Restricted for Carryover of Transition To Kindergerten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	4,300,000	3,603,110	4,104,931	4,102,015
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	4,300,000	3,603,110	4,104,931	4,102,015
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.823 Restricted for Carryover of Transition To Kindergerten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	3,603,110	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	3,603,110	4,104,931	4,102,015	3,998,789

1/ G.L. 536 is an account that is used to summarize actions for other financing uses transfers out.

2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES				
100 General Student Body	56,000	48,672	50,700	53,000
200 Athletics	76,500	80,500	84,000	85,000
300 Classes	35,000	30,500	31,500	33,000
400 Clubs	222,000	236,000	245,000	255,000
600 Private Moneys	11,000	12,000	12,000	12,000
A. TOTAL REVENUES	400,500	407,672	423,200	438,000
EXPENDITURES				
100 General Student Body	34,000	52,000	54,000	56,000
200 Athletics	89,500	76,000	79,000	82,500
300 Classes	33,000	29,000	30,500	31,500
400 Clubs	242,500	245,500	255,000	265,000
600 Private Moneys	12,000	12,000	12,000	12,000
B. TOTAL EXPENDITURES	411,000	414,500	430,500	447,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-10,500	-6,828	-7,300	-9,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	330,000	319,500	312,672	305,372
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	330,000	319,500	312,672	305,372
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	319,500	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	319,500	312,672	305,372	296,372

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	3,572,867	3,500,000	3,600,000	3,600,000
2000 Local Nontax Support	75,000	85,000	90,000	90,000
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,647,867	3,585,000	3,690,000	3,690,000
EXPENDITURES				
Matured Bond Expenditures	1,665,000	1,902,000	2,103,000	2,200,000
Interest on Bonds	1,858,000	1,835,000	1,646,000	1,557,000
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	0	0	0	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	3,523,000	3,737,000	3,749,000	3,757,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	175,000	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER)	-50,132	-152,000	-59,000	-67,000
EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)				
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	1,740,000	1,689,867	1,537,867	1,478,867
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,740,000	1,689,867	1,537,867	1,478,867
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.830 Restricted for Debt Service	1,689,867	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	1,689,867	1,537,867	1,478,867	1,411,867

1/ G.L. 536 is an account that is used to summarize actions for other financing uses-transfers out.

2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	0	0	0	0
2000 Local Nontax Support	330,000	350,000	500,000	750,000
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	0	0	0	0
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	175,000	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	505,000	350,000	500,000	750,000
EXPENDITURES				
10 Sites	140,000	0	0	0
20 Buildings	400,000	500,000	500,000	500,000
30 Equipment	0	0	0	0
40 Energy	0	0	0	0
50 Sales and Lease Expenditures	0	0	0	0
60 Bond Issuance Expenditures	0	0	0	0
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	540,000	500,000	500,000	500,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	100,000	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-135,000	-150,000	0	250,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	249,000	77,000	10,000	20,000
G.L.866 Restricted from Impact Fee Proceeds	163,000	200,000	117,000	107,000
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	412,000	277,000	127,000	127,000
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	19,000	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	183,000	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	75,000	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	277,000	127,000	127,000	377,000

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1100 Local Property Tax	0	0	0	0
1300 Sale of Tax Title Property	0	0	0	0
1400 Local in lieu of Taxes	0	0	0	0
1500 Timber Excise Tax	0	0	0	0
1600 County-Administered Forests	0	0	0	0
1900 Other Local Taxes	0	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300 Investment Earnings	160,000	165,000	170,000	175,000
2500 Gifts and Donations	0	0	0	0
2600 Fines and Damages	0	0	0	0
2700 Rentals and Leases	0	0	0	0
2800 Insurance Recoveries	0	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0	0
3600 State Forests	0	0	0	0
4100 Special Purpose-Unassigned	0	0	0	0
4300 Other State Agencies-Unassigned	0	0	0	0
4499 Transportation Reimbursement Depreciation	1,630,000	2,000,000	2,100,000	2,200,000
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0	0
5400 Federal in lieu of Taxes	0	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0	0
6200 Direct Special Purpose Grants	5,500,000	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100 Governmental Entities	232,488	235,000	235,000	235,000
8500 NonFederal ESD	0	0	0	0
9100 Sale of Bonds	0	0	0	0
9300 Sale of Equipment	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
9400 Compensated Loss of Fixed Assets	0	0	0	0
9500 Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	230,000	115,000	115,000
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	7,522,488	2,630,000	2,620,000	2,725,000
EXPENDITURES				
33 Transportation Equipment Purchases	6,000,000	2,000,000	4,000,000	3,000,000
34 Transportation Equipmpent Major Repair	0	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0	0
44 Transportation Equipment Capital Improvement	1,500,000	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal	0	0	0	0
92 Interest 1/	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	7,500,000	2,000,000	4,000,000	3,000,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	22,488	630,000	-1,380,000	-275,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	5,170,000	5,192,488	5,822,488	4,442,488
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	5,170,000	5,192,488	5,822,488	4,442,488
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	5,192,488	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	5,192,488	5,822,488	4,442,488	4,167,488

1/ Includes interest portion of purchase contracts.
2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
3/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.