



**DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
MISSOURI SCHOOL FOR THE DEAF**

**From The Office Of State Auditor
Claire McCaskill**

**Report No. 2002-45
June 13, 2002
www.auditor.state.mo.us**

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

June 2002

The following problems were discovered as a result of an audit conducted by our office of the Department of Elementary and Secondary Education, Missouri School for the Deaf.

The Missouri School for the Deaf (MSD) provides residential and day school programs for school-age children who are deaf or hard of hearing. Through its outreach services the School for the Deaf also provides technical assistance and resources to local school districts serving children who are deaf/hard of hearing. The school celebrated its 150th year of service to deaf students in 2001.

As a result of our audit we noted the MSD should identify and consider the viability of various ways to increase operational economy and efficiency. An environment of shrinking enrollment and rising costs at the school has created the need for such action.

The school's enrollment has shrunk from 157 during the 1996-1997 school year to 136 for the 2001-2002 school year. Of the current enrollment, 88 are residential students living in dormitories on campus. Since the school's educational capacity is in excess of 400 and its dormitory capacity is 202, there currently exists considerable excess capacity. During the last several years, costs per pupil have also been on the rise. The school's costs per pupil have risen from \$39,221 during the 1996-1997 school year to \$47,796 for the 2000-2001 school year.

According to school personnel, the shrinking enrollment is a continuation of a trend beginning in 1975 with a federal law requiring free and appropriate education for all students. Prior to this law, all Missouri deaf students attended the Missouri School for the Deaf. Subsequent to 1975, local school districts had more control over their students and were free to provide services to all students, including the deaf. These local school districts now receive additional funding from the state's School Foundation Formula for deaf students attending their schools. This, coupled with the fact that more parents are currently choosing to keep their deaf children at a school near home contributes to the onward decline in enrollment.

As part of our review, we surveyed several states that operate schools for the deaf and hard of hearing to obtain their input on how to increase enrollment, save costs, and operate more economically and efficiently. The following results should be considered by the Missouri School for the Deaf:

- Shifting resources towards acting as a more proactive resource center for the state's deaf educators.

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YELLOW SHEET

- Increasing outreach services.
- Conducting pre-school and adult education programs on campus.
- Centralizing dormitory usage and closing unneeded dormitories.

In the current environment of shrinking enrollment and rising costs, there may be other options to consider which may promote operational economy and efficiency for the state and the School. Such options may include, but not be limited to:

- Pooling of resources with other nearby state facilities.
- Combining operations of the School for the Deaf and the School for the Blind.
- Explore ways to expand other state or local school use of excess capacity at the school.

During the 2000-2001 school year, the school served deaf children throughout the state. The school served over 400 students each through audiological evaluations and audiological training unit rentals, parent advisors achieved nearly 600 family visits in Project Outreach, and over 200 students each were served with either individual or group sound field systems. In addition, the school holds in-services to train professionals, loans hearing aids to children in the local education agency, provides on-site consultations, and holds workshops in the local education agencies on requested topics.

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DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
MISSOURI SCHOOL FOR THE DEAF

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STATE AUDITOR'S REPORT



CLAIRE C. McCASKILL
Missouri State Auditor

Honorable Bob Holden, Governor
and
Missouri State Board of Education
and
Dr. D. Kent King, Commissioner
Department of Elementary and Secondary Education
and
Robert M. Alexander, Interim Superintendent
Missouri School for the Deaf
Fulton, MO 65251

We have audited the Department of Elementary and Secondary Education, Missouri School for the Deaf. The scope of this audit included, but was not necessarily limited to, the years ended June 30, 2001 and 2000. The objectives of this audit were to:

1. Review certain management practices and financial information for compliance with applicable constitutional provisions, statutes, regulations, and administrative rules.
2. Review the efficiency and effectiveness of certain management practices.
3. Review certain revenues received and certain expenditures made by the school.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed the school's revenues, expenditures, contracts, rules and regulations, policies, and other pertinent procedures and records, and interviewed school and other state personnel.

As part of our audit, we assessed the school's management controls to the extent we determined necessary to evaluate the specific matters described above and not to provide assurance on those controls. With respect to management controls, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation and we assessed control risk.

Our audit was limited to the specific matters described above and was based on selected tests and procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the school's management and was not subjected to the procedures applied in the audit of the Department of Elementary and Secondary Education, Missouri School for the Deaf.

The accompanying Management Advisory Report presents our findings arising from our audit of the Department of Elementary and Secondary Education, Missouri School for the Deaf.



Claire McCaskill
State Auditor

March 5, 2002 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits: Kenneth W. Kuster, CPA
Audit Manager: John Luetkemeyer, CPA
In-Charge Auditor: Dan Vandersteen, CPA
Audit Staff: Anissa Falconer
Stacy Griffin-Lowery

MANAGEMENT ADVISORY REPORT –
STATE AUDITOR’S FINDINGS

DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
MISSOURI SCHOOL FOR THE DEAF
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

1. Enrollment and Cost Trends

The Missouri School for the Deaf (MSD) should identify and consider the viability of various ways to increase operational economy and efficiency. An environment of shrinking enrollment and rising costs at the school has created the need for such action.

The school's enrollment has shrunk from 157 during the 1996-1997 school year to 136 for the 2001-2002 school year. Of the current enrollment, 88 are residential students living in dormitories on campus. Since the school's educational capacity is in excess of 400 and its dormitory capacity is 202, there currently exists considerable excess capacity. During the last several years, costs per pupil have also been on the rise. The school's costs per pupil have risen from \$39,221 during the 1996-1997 school year to \$47,796 for the 2000-2001 school year.

According to school personnel, the shrinking enrollment is a continuation of a trend beginning in 1975 with a federal law requiring free and appropriate education for all students. Prior to this law, all Missouri deaf students attended the Missouri School for the Deaf. Subsequent to 1975, local school districts had more control over their students and were free to provide services to all students, including the deaf. These local school districts now receive additional funding from the state's School Foundation Formula for deaf students attending their schools. This, coupled with the fact that more parents are currently choosing to keep their deaf children at a school near home contributes to the onward decline in enrollment.

As part of our review, we surveyed several states that operate schools for the deaf and hard of hearing to obtain their input on how to increase enrollment, save costs, and operate more economically and efficiently. The following results should be considered by the Missouri School for the Deaf:

- Shifting resources towards acting as a more proactive resource center for the state's deaf educators. While the Missouri School for the Deaf does provide consultation to local school districts and educators, it currently does so only upon request. If enrollment continues to decline, the School's role may increasingly be relegated to that of consulting. As such, more staff may need to be reassigned to this role, and a more proactive stance taken in performing these services. For example, the school currently operates an auditory training unit rental program for local school districts. Consideration should be given to establishing a mentoring program for educators at local schools.

- Increasing outreach services. Currently, the school's outreach program consists of parent advisors who conduct visits to homes with deaf children ages five or less. Outreach to additional age groups might promote increased enrollment.
- Conducting pre-school and adult education programs on campus. According to school personnel, current state law restricts the school to educating only children between the ages of five and twenty-one. Local school districts are allowed to provide pre-school and adult education services. School personnel claim that a change in the law allowing them to educate ages beyond their current restrictions would provide more opportunity and incentive for the school to regionalize its approach, making the establishment of resource centers at local colleges and universities a possibility.
- Centralizing dormitory usage and closing unneeded dormitories. The School's current philosophy is to keep age or peer groups together, but in separate dormitories to prevent the older children from unduly influencing the younger children. This philosophy should be weighed against the costs of operating all dormitories at once.

In the current environment of shrinking enrollment and rising costs, there may be other options to consider which may promote operational economy and efficiency for the state and the School. Such options may include, but not be limited to:

- Pooling of resources with other nearby state facilities. The Department of Mental Health and the Department of Corrections both maintain facilities in Fulton, Missouri, near the school. The school and Department of Mental Health currently share steam production, with the Department of Mental Health providing steam to the school. Other types of services to consider the possibility of sharing with the Department of Mental Health and/or the Department of Corrections include laundry, food preparation, state vehicle usage, and grounds maintenance. Certain economies of scale may be realized by the state through the pooling of resources, where feasible.
- Combining operations of the School for the Deaf and the School for the Blind. Our research revealed that the states of Alabama, Colorado, Florida, Idaho, Montana, South Carolina, and Virginia currently operate combined schools for the blind and deaf. The states of Alabama and Virginia appear to operate multiple schools on the same campus, with separate administrative staffing for each of their blind and deaf schools. The other states appear to operate under one administration.
- Explore ways to expand other state or local school use of excess capacity at the school.

If the recent trends in enrollment and costs continue, the legislature may be forced to determine the need for continued funding of the school. To aid in preventing the

possibility of such drastic measures, the Department of Elementary and Secondary Education (DESE) and the school should review and consider the options outlined above in addition to developing and researching other means of increasing operational economy and efficiency.

WE RECOMMEND the Missouri School for the Deaf review and consider various options to promote economical and efficient operations and take actions as deemed appropriate.

AUDITEE'S RESPONSE

We agree with the recommendation that MSD/DESE review and consider various options to promote economical and efficient operations, and will in the next twelve months explore such options and take actions as deemed appropriate.

2.

Steam Purchases

A. The Missouri School for the Deaf and the Fulton State Hospital have a written agreement allowing the hospital to charge expenditures to the school's appropriations. Under the agreement, the Fulton State Hospital provides steam to the school and charges expenses to the school's appropriations equivalent to a fixed rate per pound of steam used by the school. This results in a violation of the intent of the appropriation process and state law. Article IV, Section 28 of the Missouri Constitution requires expenditures to be for the purpose of the appropriation. Obviously, appropriations made to the school were not intended to be used for expenditures of the hospital.

In the past some of the hospital's expenses charged to the school's appropriations were for the purchase of fixed assets. This practice resulted in problems accounting for each entity's fixed assets, so beginning July 1, 2001, the school no longer purchases fixed assets for the hospital. However, this has resulted in fewer expenses charged against the school's appropriations and as of February 28, 2002, the balance owed to the Fulton State Hospital for steam totaled \$38,570.

The practice of allowing the Fulton State Hospital to charge expenditures to the Missouri School for the Deaf's appropriations violates the intent of the appropriation process and applicable state laws. The Missouri School for the Deaf should pay the Fulton State Hospital for the cost of providing steam.

B. The Missouri School for the Deaf did not review the annual steam-billing rate calculations prepared by the state hospital. Our review of these calculations revealed many non-steam related costs included in the rate calculations. For example, the following non-steam related costs were among those included in the rate calculations:

Item	Cost	Item	Cost
Dishwasher	\$ 9,120	Refrigerator	\$ 998
Dust collector	\$ 14,619	Roofing supplies	\$ 2,409
Tiller and Trimmer	\$ 2,998	Files and furniture	\$ 8,042
Ice machine	\$ 3,172	Vehicle repair	\$ 2,991

These and other inappropriate charges resulted in an overcharge to the school of approximately \$4,300 for the year ended June 30, 2001. Our review of the fiscal year 2002 rate calculations revealed that overcharges will be approximately \$9,000 if steam usage remains at fiscal year 2001 levels.

To ensure future steam billing rates are proper, the Missouri School for the Deaf should review the rate calculations performed by the Fulton State Hospital.

WE RECOMMEND the Missouri School for the Deaf:

- A. Pay the hospital for the cost of providing steam.
- B. Seek reimbursement of amounts overcharged for steam. Additionally, the Missouri School for the Deaf should review future rate calculations for steam.

AUDITEE'S RESPONSE

- A. *We agree that an interagency billing procedure is preferable to the current system and will coordinate with Fulton State Hospital administration to implement such a procedure.*
- B. *We will review future rate calculations for steam to ensure the appropriate cost is billed. We do not believe reimbursement should be sought, as MSD's debt several years ago was forgiven by Fulton State Hospital. At that time, Fulton State Hospital had switched from coal to gas as a fuel source resulting in increased costs. MSD was unable to pay the increase, and the debt was forgiven.*

This report is intended for the information of the Department of Elementary and Secondary Education, Missouri School for the Deaf and other applicable government officials. However, this report is a matter of public record and its distribution is not limited. MSD should perform detailed reviews of future steam rate calculations.

HISTORY, ORGANIZATION, AND STATISTICAL INFORMATION

DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
MISSOURI SCHOOL FOR THE DEAF
HISTORY AND ORGANIZATION

The Missouri School for the Deaf provides residential and day school programs for school-age children who are deaf or hard of hearing. Through its outreach services the School for the Deaf also provides technical assistance and resources to local school districts serving children who are deaf/hard of hearing. The school celebrated its 150th year of service to deaf students in 2001.

The State Board of Education governs the school with supervision from the Assistant Commissioner for Special Education. The Superintendent is the chief executive officer. Peter H. Ripley served as Superintendent of the school from 1977 to June 2001. Robert M. Alexander has since served as Interim Superintendent. A five-member board of advisors, appointed by the State Board of Education, assists the school and Superintendent by advising on programs and services. There were 174 full time equivalent employees at the school during the 2000-2001 school year.

During the 2000-2001 school year, the school had an average attendance of 137 students with 90 of these being resident students. The school also serves deaf children throughout the state in a variety of ways. The school serves deaf students throughout the state through audiological evaluations, audiological training unit rentals, individual or group sound field systems, and parent advisors make family visits in Project Outreach. In addition, the school holds in-services to train professionals, loans hearing aids to children in the local education agency, provides on-site consultations, and holds workshops in the local education agencies on requested topics. During the 2000-2001 school year, the school served 420 students through the Personal FM Rental Program, 456 students through either the group or individual sound field systems, 34 students were loaned hearing aids, 450 students received an audiological evaluation, 35 families were served by Project Outreach, and 30 consultations were provided.

The State Board of Education appoints a five-member board of advisors for a term of four years. On June 30, 2001 the members of the board were:

	<u>Term Expires</u>
Mrs. Antonina Wilson, President	September 2001
Mrs. Charlotte Hamilton, Vice President	October 1999 *
Mrs. Julie Eaker, Member	October 1999 *
Mrs. Natalie Long, Member	October 2002
Vacant-replacing Mr. Irving Stewart, Member	October 2000 *

* These board members and the vacancy remained until their replacements were named in November 2001.

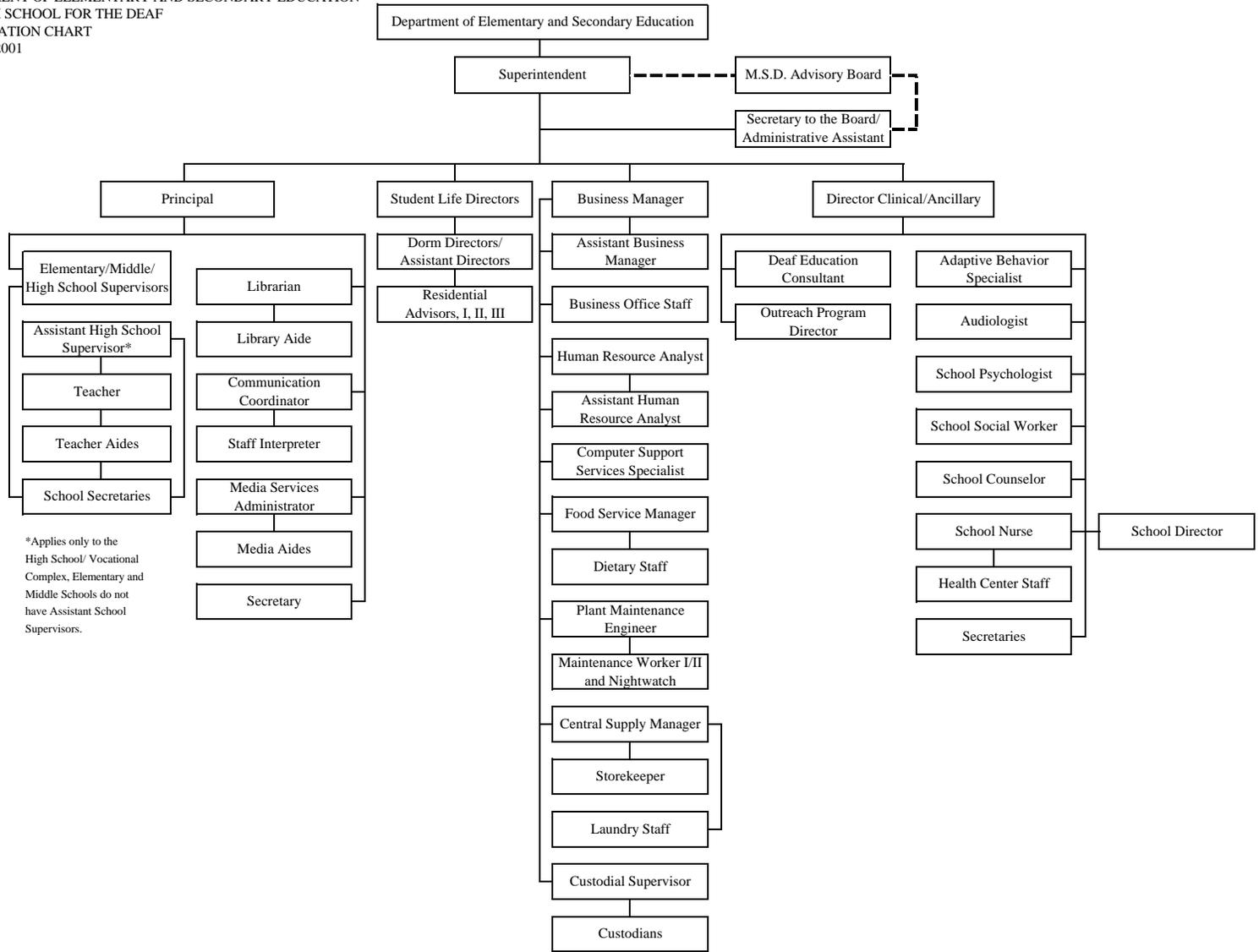
The current board members are:

	<u>Term Expires</u>
Mrs. Natalie Long, President	October 2002
Ms. Cyndra McDavid, Vice President	October 2005
Mr. Bobby Graff, Member	October 2005
Mr. Harold Hankins, Member	October 2005
Mr. John Bell, Member	October 2005

The board acts in an advisory capacity in regards to maintenance, operation, management, control and all matters pertaining to conduct and improvement of the school. Each board member receives \$100 per year plus actual expenses as compensation for services.

An organization chart follows:

DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
 MISSOURI SCHOOL FOR THE DEAF
 ORGANIZATION CHART
 JUNE 30, 2001



APPENDIX A-1

DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
 MISSOURI SCHOOL FOR THE DEAF
 STATEMENT OF APPROPRIATIONS AND EXPENDITURES
 YEAR ENDED JUNE 30, 2001

	Appropriation/ Allocation	Expenditures	Lapsed Balances
GENERAL REVENUE FUND - STATE			
Personal Service	\$ 4,983,587	4,982,930	657
New Technology	7,314 *	7,314	0
County Foreign Insurance Tax	10,946 *	10,946	0
Expense and Equipment	1,317,256	1,317,249	7
Total General Revenue Fund - State	<u>6,319,103</u>	<u>6,318,439</u>	<u>664</u>
ELEMENTARY AND SECONDARY EDUCATION - FEDERAL AND OTHER FUND			
Personal Service	318,911 *	318,911	0
Expense and Equipment	91,228 *	91,228	0
Total Elementary and Secondary Education - Federal and Other Fund	<u>410,139</u>	<u>410,139</u>	<u>0</u>
BINGO PROCEEDS FOR EDUCATION FUND			
Expense and Equipment	246,707	246,707	0
Total Bingo Proceeds for Education Fund	<u>246,707</u>	<u>246,707</u>	<u>0</u>
VIDEO INSTRUCTIONAL DEVELOPMENT AND EDUCATIONAL OPPORTUNITY FUND			
Video Instruction	2,292 *	2,292	0
Total Video Instructional Development and Educational Opportunity Fund	<u>2,292</u>	<u>2,292</u>	<u>0</u>
STATE SCHOOL MONIES FUND			
Foundation - Career Ladders	98,000 *	98,000	0
Total State School Monies Fund	<u>98,000</u>	<u>98,000</u>	<u>0</u>
EXCELLENCE IN EDUCATION FUND			
Expense and Equipment	619 *	619	0
Total Excellence in Education Fund	<u>619</u>	<u>619</u>	<u>0</u>
SCHOOL FOR THE DEAF TRUST FUND			
School for the Deaf	13,600 *	13,600	0
Total School for the Deaf Trust Fund	<u>13,600</u>	<u>13,600</u>	<u>0</u>
Total All Funds	<u>\$ 7,090,460</u>	<u>7,089,796</u>	<u>664</u>

* This represents the amount expended by the school from an appropriation to the department.

APPENDIX A-2

DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
 MISSOURI SCHOOL FOR THE DEAF
 STATEMENT OF APPROPRIATIONS AND EXPENDITURES
 YEAR ENDED JUNE 30, 2000

	Appropriation/ Allocation	Expenditures	Lapsed Balances
GENERAL REVENUE FUND - STATE			
Personal Service and/or Expense and Equipment	\$ 6,048,059	6,037,508	10,551
New Technology	7,368 *	7,368	0
County Foreign Insurance Tax	11,015 *	11,015	0
Total General Revenue Fund - State	6,066,442	6,055,891	10,551
ELEMENTARY AND SECONDARY EDUCATION - FEDERAL AND OTHER FUND			
Personal Service Expense and Equipment	431,870 *	431,870	0
Total Elementary and Secondary Education - Federal and Other Fund	431,870	431,870	0
BINGO PROCEEDS FOR EDUCATION FUND			
Foundation - Board Operated	244,510	244,510	0
Total Bingo Proceeds for Education Fund	244,510	244,510	0
VIDEO INSTRUCTIONAL DEVELOPMENT AND EDUCATIONAL OPPORTUNITY FUND			
Video Instruction	500 *	500	0
Total Video Instructional Development and Educational Opportunity Fund	500	500	0
EXCELLENCE IN EDUCATION FUND			
Personal Service	750 *	750	0
Total Excellence in Education Fund	750	750	0
SCHOOL FOR THE DEAF TRUST FUND			
School for the Deaf	5,000 *	5,000	0
Total School for the Deaf Trust Fund	5,000	5,000	0
Total All Funds	\$ 6,749,072	6,738,521	10,551

* This represents the amount expended by the school from an appropriation to the department.

APPENDIX B

DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
 MISSOURI SCHOOL FOR THE DEAF
 MISSOURI SCHOOL FOR THE DEAF TRUST FUND
 COMPARATIVE STATEMENT OF CHANGES IN CASH AND INVESTMENTS

	Year Ended June 30,	
	2001	2000
ADDITIONS		
Investment income	\$ 12,784	8,989
Investment expenses	(447)	(743)
Net investment income	12,337	8,246
Donations	39,440	15,825
Total Additions	51,777	24,071
DEDUCTIONS		
Other	13,601	5,201
Total Deductions	13,601	5,201
NET INCREASE (DECREASE) IN CASH AND INVESTMENTS	38,176	18,870
CASH AND INVESTMENTS, JULY 1	245,731	226,861
CASH AND INVESTMENTS, JUNE 30	\$ 283,907	245,731

APPENDIX C

DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
 MISSOURI SCHOOL FOR THE DEAF
 COMPARATIVE STATEMENT OF EXPENDITURES (FROM APPROPRIATIONS)

	Year Ended June 30,	
	2001	2000
Salaries and wages	\$ 5,399,840	5,128,217
Travel, in-state	335,173	327,833
Travel, out-of-state	7,872	9,306
Fuel and utilities	250,836	230,151
Administrative supplies	57,306	37,317
Lab and medical supplies	2,282	5,396
Merchandising supplies	6,600	2,998
Repair, maintenance, and usage supplies	189,393	154,788
Residential supplies	161,640	151,465
Specific use supplies	118,864	121,227
Professional development	29,741	34,256
Communication services and supplies	25,229	28,253
Health services	45,422	44,602
Business services	9,727	10,312
Professional services	34,639	55,523
Housekeeping and janitor services	13,625	10,246
Equipment maintenance and repair services	59,105	63,231
Transportation maintenance and repair services	9,035	2,406
Computer equipment	89,025	130,768
Educational equipment	38,463	12,756
Electronic and photo equipment	5,957	17,306
Medical and laboratory equipment	14,534	8,934
Motorized equipment	49,738	2,998
Office equipment	18,158	6,195
Specific use equipment	87,036	104,309
Stationary equipment	15,816	16,933
Real property rentals and leases	400	3,400
Equipment lease payments	24	46
Building and equipment rentals	1,381	1,246
Miscellaneous expenses	12,384	13,530
Rebillable expenses	551	2,573
Total Expenditures	\$ 7,089,796	6,738,521

APPENDIX D

DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
 MISSOURI SCHOOL FOR THE DEAF
 ACTIVITY FUND
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CHANGES IN CASH

	Year Ended June 30,	
	2001	2000
RECEIPTS		
Total Receipts	\$ 44,169	43,594
DISBURSEMENTS		
Total Disbursements	37,823	44,519
RECEIPTS OVER (UNDER) DISBURSEMENTS	6,346	(925)
CASH, JULY 1	38,253	39,178
CASH, JUNE 30	\$ 44,599	38,253

APPENDIX E

DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
 MISSOURI SCHOOL FOR THE DEAF
 AUDITORY TRAINING UNIT FUND
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CHANGES IN CASH

	Year Ended June 30,	
	2001	2000
RECEIPTS		
Total Receipts	\$ 145,218	159,907
DISBURSEMENTS		
Total Disbursements	145,186	157,512
RECEIPTS OVER DISBURSEMENTS	32	2,395
CASH, JULY 1	10,525	8,130
CASH, JUNE 30	\$ 10,557	10,525

* * * * *