



Annual Financial Statement Audit Report

for Board of Regents Authorized Charter Schools

School Name:	Brooklyn RISE Charter School
Date (Report is due Nov. 1):	November 1, 2020
Primary District of Location (If NYC select NYC DOE):	New York City Department of Education
If located in NYC DOE select CSD:	NYCSD #15
School Fiscal Contact Name:	Bryson Wilson
School Fiscal Contact Email:	[REDACTED]
School Fiscal Contact Phone:	[REDACTED]
School Audit Firm Name:	PKF O'Connor Davies LLP
School Audit Contact Name:	Joseph Giri
School Audit Contact Email:	[REDACTED]
School Audit Contact Phone:	[REDACTED]
Audit Period:	2019-20
Prior Year:	-

The following items are required to be included:

- 1.) The independent auditor's report on financial statements and notes.
- 2.) Excel template file containing the Financial Position, Statement of Activities, Cash Flow and Functional Expenses worksheets.
- 3.) Reports on internal controls over financial reporting and on compliance.

The additional items listed below should be included if applicable. Please explain the reason(s) if the items are not included. Examples might include: a written management letter was not issued; the school did not expend federal funds in excess of the Single Audit Threshold of \$750,000; the management letter response will be submitted by the following date (should be no later than 30 days from the submission of the report); etc.

Item	If not included, state the reason(s) below (if not applicable fill in N/A):
Management Letter	
Management Letter Response	N/A
Form 990	
Federal Single Audit (A-133)	N/A
Corrective Action Plan	N/A

Brooklyn RISE Charter School
Statement of Financial Position
as of June 30

	2020	-
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 550,450	\$ -
Grants and contracts receivable	185,324	-
Accounts receivables	-	-
Prepaid Expenses	-	-
Contributions and other receivables	-	-
Other current assets	-	-
TOTAL CURRENT ASSETS	735,774	-
<u>NON-CURRENT ASSETS</u>		
Property, Building and Equipment, net	\$ 200,970	\$ -
Restricted Cash	25,000	-
Security Deposits	40,000	-
Other Non-Current Assets	-	-
TOTAL NON-CURRENT ASSETS	265,970	-
TOTAL ASSETS	<u>1,001,744</u>	<u>-</u>
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 230,961	\$ -
Accrued payroll, payroll taxes and benefits	71,123	-
Current Portion of Loan Payable	114,435	-
Due to Related Parties	-	-
Refundable Advances	-	-
Deferred Revenue	-	-
Other Current Liabilities	-	-
TOTAL CURRENT LIABILITIES	416,519	-
<u>LONG-TERM LIABILITIES</u>		
Loan Payable; Due in More than One Year	\$ -	\$ -
Deferred Rent	-	-
Due to Related Party	-	-
Other Long-Term Liabilities	-	-
TOTAL LONG-TERM LIABILITIES	-	-
TOTAL LIABILITIES	<u>416,519</u>	<u>-</u>
<u>NET ASSETS</u>		
Unrestricted	\$ 585,225	\$ -
Temporarily restricted	-	-
Permanently restricted	-	-
TOTAL NET ASSETS	<u>585,225</u>	<u>-</u>
TOTAL LIABILITIES AND NET ASSETS	<u>1,001,744</u>	<u>-</u>

Brooklyn RISE Charter School
Statement of Activities
as of June 30

	2020			-
	Unrestricted	Temporarily Restricted	Total	Total
OPERATING REVENUE				
State and Local Per Pupil Revenue - Reg. Ed	\$ 1,455,567	\$ -	\$ 1,455,567	\$ -
State and Local Per Pupil Revenue - SPED	239,262	-	239,262	-
State and Local Per Pupil Facilities Revenue	375,833	-	375,833	-
Federal Grants	844,273	-	844,273	-
State and City Grants	26,108	-	26,108	-
Other Operating Income	352,954	-	352,954	-
Food Service/Child Nutrition Program	-	-	-	-
TOTAL OPERATING REVENUE	3,293,997	-	3,293,997	-
EXPENSES				
Program Services				
Regular Education	\$ 1,852,272	\$ -	\$ 1,852,272	\$ -
Special Education	210,958	-	210,958	-
Other Programs	-	-	-	-
Total Program Services	2,063,230	-	2,063,230	-
Management and general	645,542	-	645,542	-
Fundraising	-	-	-	-
TOTAL EXPENSES	2,708,772	-	2,708,772	-
SURPLUS / (DEFICIT) FROM OPERATIONS	585,225	-	585,225	-
SUPPORT AND OTHER REVENUE				
Interest and Other Income	\$ -	\$ -	\$ -	\$ -
Contributions and Grants	-	-	-	-
Fundraising Support	-	-	-	-
Investments	-	-	-	-
Donated Services	-	-	-	-
Other Support and Revenue	-	-	-	-
TOTAL SUPPORT AND OTHER REVENUE	-	-	-	-
Net Assets Released from Restrictions / Loss on Disposal of Assets	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET ASSETS	585,225	-	585,225	-
NET ASSETS - BEGINNING OF YEAR	\$ -	\$ -	\$ -	\$ -
PRIOR YEAR/PERIOD ADJUSTMENTS	-	-	-	-
NET ASSETS - END OF YEAR	\$ 585,225	\$ -	\$ 585,225	\$ -

Brooklyn RISE Charter School Statement of Cash Flows

as of June 30

	2020	-
CASH FLOWS - OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 585,225	\$ -
Revenues from School Districts	-	-
Accounts Receivable	-	-
Due from School Districts	-	-
Depreciation	31,596	-
Grants Receivable	(185,324)	-
Due from NYS	-	-
Grant revenues	-	-
Prepaid Expenses	-	-
Accounts Payable	209,427	-
Accrued Expenses	18,000	-
Accrued Liabilities	74,658	-
Contributions and fund-raising activities	-	-
Miscellaneous sources	-	-
Deferred Revenue	-	-
Interest payments	-	-
Security Deposit	(40,000)	-
Other	-	-
NET CASH PROVIDED FROM OPERATING ACTIVITIES	\$ 693,582	\$ -
CASH FLOWS - INVESTING ACTIVITIES		
Purchase of equipment	(232,566)	-
Other	-	-
NET CASH PROVIDED FROM INVESTING ACTIVITIES	\$ (232,566)	\$ -
CASH FLOWS - FINANCING ACTIVITIES		
Principal payments on long-term debt	-	-
Other	114,435	-
NET CASH PROVIDED FROM FINANCING ACTIVITIES	\$ 114,435	\$ -
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	\$ 575,451	\$ -
Cash at beginning of year	-	-
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 575,451	\$ -

Brooklyn RISE Charter School
Statement of Functional Expenses
as of June 30

		2020								-
	No. of Positions	Program Services				Supporting Services			Total	
		Regular Education	Special Education	Other Education	Total	Fundraising	Management and General	Total		
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Personnel Services Costs										
Administrative Staff Personnel	4.00	224,090	33,887	-	257,977	-	303,400	303,400	561,377	-
Instructional Personnel	13.00	718,865	1,670	-	720,535	-	3,900	3,900	724,435	-
Non-Instructional Personnel	-	-	-	-	-	-	-	-	-	-
Total Salaries and Staff	17.00	942,955	35,557	-	978,512	-	307,300	307,300	1,285,812	-
Fringe Benefits & Payroll Taxes		165,274	6,408	-	171,682	-	51,224	51,224	222,906	-
Retirement		16,810	700	-	17,510	-	4,496	4,496	22,006	-
Management Company Fees		-	-	-	-	-	-	-	-	-
Legal Service		-	-	-	-	-	39,860	39,860	39,860	-
Accounting / Audit Services		-	-	-	-	-	20,000	20,000	20,000	-
Other Purchased / Professional / Consulting Services		68,610	14,403	-	83,013	-	114,850	114,850	197,863	-
Building and Land Rent / Lease		261,222	64,442	-	325,664	-	59,934	59,934	385,598	-
Repairs & Maintenance		32,344	8,086	-	40,430	-	7,135	7,135	47,565	-
Insurance		25,627	5,785	-	31,412	-	5,543	5,543	36,955	-
Utilities		5,329	1,332	-	6,661	-	1,176	1,176	7,837	-
Supplies / Materials		166,766	41,692	-	208,458	-	-	-	208,458	-
Equipment / Furnishings		4,869	900	-	5,769	-	-	-	5,769	-
Staff Development		43,670	10,637	-	54,307	-	725	725	55,032	-
Marketing / Recruitment		36,731	5,040	-	41,771	-	5,428	5,428	47,199	-
Technology		3,719	557	-	4,276	-	-	-	4,276	-
Food Service		37,620	7,294	-	44,914	-	-	-	44,914	-
Student Services		10,728	2,682	-	13,410	-	-	-	13,410	-
Office Expense		173	43	-	216	-	17,565	17,565	17,781	-
Depreciation		21,486	5,371	-	26,857	-	4,739	4,739	31,596	-
OTHER		8,339	29	-	8,368	-	5,567	5,567	13,935	-
Total Expenses		\$ 1,852,272	\$ 210,958	\$ -	\$ 2,063,230	\$ -	\$ 645,542	\$ 645,542	\$ 2,708,772	\$ -

INDEPENDENT AUDITORS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Trustees Brooklyn RISE Charter School

We have performed the procedures enumerated below, which were agreed to by the management of Brooklyn RISE Charter School (the "School") and the New York State Education Department ("NYSED") solely to assist the specified parties in evaluating the School's assertion to NYSED that it has maintained compliance with the requirements of the CSP grant and Federal and NYSED guidelines in managing the CSP grant for the period from November 6, 2018 (inception) through June 30, 2020 (the "period"). The sufficiency of these procedures is solely the responsibility of the specific users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed and our results are as follows:

Procedure #1: Obtain the detail of expenditures incurred for the period relating to the CSP grant from the School's accounting software and reconcile to the grant revenue recorded by the School. If the CSP grant revenue does not equal the grant expenditures, we will investigate the differences.

Result: No exceptions noted.

Procedure #2: Obtain the NYSED approved CSP grant award information, including the budget and any amendments, to determine if the revenue and expenditures recorded for the period appear reasonable.

Result: No exceptions noted.

Procedure #3: Select a sample from the detail of expenditures obtained in Procedure #1.

- a. Payroll – Randomly select 10 items or 10% of the total number of payroll items charged to the grant, whichever is less.
- b. Other expenses – Randomly select 10 items or 10% of the total number of items charged to the grant, whichever is less.

c. Using the above selected items:

- i. Determine if the expenditure is in accordance with the purpose of the grant and that pre-opening expenditures are charged to pre-opening periods.
- ii. Determine if the expenditure falls into an approved budget category.
- iii. Determine if the expenditure was charged to the appropriate fiscal period.

Result: No exceptions noted.

Procedure #4: Obtain FS-25 form(s) submitted to NYSED during the period and perform the following:

- a. Trace expenditures selected in Procedure #3 to requests for reimbursement. Determine that items requested for reimbursement had previously been expended or were expended within a month following the request for reimbursement. If items have not yet been requested for reimbursement, inquire of responsible School officials as to the plan for requesting reimbursement, and determine if a receivable is recorded, if appropriate.
- b. If FS-25 form(s) included amounts on Line 4 (Cash Expenditures Anticipated During Next Month), select one FS-25 form and determine if funds were expended within a month following the date of the request.

Result: No exceptions noted.

Procedure #5: For schools with a weighted lottery during the period:

- a. Obtain documentation that the school received permission from NYSED Charter School Office for the weighted lottery.
- b. Obtain the results of the weighted lottery.
 - Note that weighted lotteries must be conducted using the NYSED Weighted Lottery Generator (WLG). When the WLG is used, a copy of the 'lottery PDF' should be observed. (This PDF is generated after the WLG has conducted the lottery.)

Result: Not applicable, the School did not conduct a weighted lottery.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the School's compliance with the requirements of the CSP grant. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the School and the New York State Education Department, and it is not intended to be and should not be used by anyone other than the specified parties.

PKF O'Connor Davies, LLP

Harrison, New York
October 23, 2020

New York State Education Department

Request for Proposals to Establish Charter Schools Authorized by the Board of Regents

2020-21 Budget & Cash Flow Template

General Instructions and Notes for New Application Budgets and Cash Flows Templates

1	Complete ALL SIX columns in BLUE
2	Enter information into the GRAY cells
3	Cells containing RED triangles in the upper right corner in columns B through G contain guidance on that particular item
4	School district per-pupil tuition information is located on the State Aid website at https://stateaid.nysed.gov/charter/ . Rows may be inserted in the worksheet to accomodate additional districts if necessary.
5	The Assumptions column should be completed for all revenue and expense items unless the item is self-explanatory. Where applicable, please reference the page number or section in the application narrative that indicates the assumption being made. For instance, student enrollment would reference the applicable page number in Section I, C of the application narrative.

Brooklyn RISE Charter School

PROJECTED BUDGET FOR 2020-2021							Assumptions
July 1, 2020 to June 30, 2021							DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.							
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Total Revenue	2,924,580	232,582	-	-	-	3,157,162	
Total Expenses	1,970,831	499,860	-	-	670,757	3,141,448	
Net Income	953,749	(267,278)	-	-	(670,757)	15,714	
Actual Student Enrollment	126	14				-	
Total Paid Student Enrollment	126	14				140	
PROGRAM SERVICES							
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
REVENUE							
REVENUES FROM STATE SOURCES							
Per Pupil Revenue							
NYC DOE							
School District 2 (Enter Name)							
School District 3 (Enter Name)							
School District 4 (Enter Name)							
School District 5 (Enter Name)							
	2,257,220	-	-	-	-	2,257,220	
	2,257,220	-	-	-	-	2,257,220	
Special Education Revenue		214,732	-	-	-	214,732	
Grants							
Stimulus							
Other	593,333	-	-	-	-	593,333	Facility Rental Assistance
Other State Revenue	12,928	-	-	-	-	12,928	NYSTL, NYSSL, NYSLIB
TOTAL REVENUE FROM STATE SOURCES	2,863,481	214,732	-	-	-	3,078,213	
REVENUE FROM FEDERAL FUNDING							
IDEA Special Needs		17,850	-	-	-	17,850	
Title I	44,399	-	-	-	-	44,399	
Title Funding - Other	6,700	-	-	-	-	6,700	Title II
School Food Service (Free Lunch)							
Grants							
Charter School Program (CSP) Planning & Implementation							
Other							
Other Federal Revenue							
TOTAL REVENUE FROM FEDERAL SOURCES	51,099	17,850	-	-	-	68,949	
LOCAL and OTHER REVENUE							
Contributions and Donations, Fundraising	10,000	-	-	-	-	10,000	
Erate Reimbursement							
Interest Income, Earnings on Investments,							
NYC-DYCD (Department of Youth and Community Developmt.)							
Food Service (Income from meals)							
Text Book							
Other Local Revenue							
TOTAL REVENUE FROM LOCAL and OTHER SOURCES	10,000	-	-	-	-	10,000	
TOTAL REVENUE	2,924,580	232,582	-	-	-	3,157,162	
EXPENSES							List exact titles and staff FTE"s (Full time equiulivalent)
ADMINISTRATIVE STAFF PERSONNEL COSTS	No. of Positions						
Executive Management	1.00	44,290	11,073	-	73,388	128,750	1 FTE - Head of School
Instructional Management							
Deans, Directors & Coordinators	2.00	125,600	31,400	-		157,000	1 FTE - Dir of Curriculum and Instruction, 1 FTE - Student Support Coordinator
CFO / Director of Finance							
Operation / Business Manager	2.00			-	148,000	148,000	1 FTE - Dir of Operations, 1 FTE - Family and Operations Coordinator
Administrative Staff	1.00			-	52,000	52,000	1 FTE - Office Coordinator
TOTAL ADMINISTRATIVE STAFF	6	169,890	42,473	-	273,388	485,750	
INSTRUCTIONAL PERSONNEL COSTS							
Teachers - Regular	11.00	764,000	-	-	-	764,000	11 FTE - Gen Ed Teachers
Teachers - SPED	3.00		187,000	-	-	187,000	3 FTE - SpEd Teachers
Substitute Teachers							
Teaching Assistants							
Specialty Teachers							

Brooklyn RISE Charter School

PROJECTED BUDGET FOR 2020-2021								Assumptions
July 1, 2020 to June 30, 2021								DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.								
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL		
Total Revenue	2,924,580	232,582	-	-	-	3,157,162		
Total Expenses	1,970,831	499,860	-	-	670,757	3,141,448		
Net Income	953,749	(267,278)	-	-	(670,757)	15,714		
Actual Student Enrollment	126	14				-		
Total Paid Student Enrollment	126	14				140		
PROGRAM SERVICES								
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL		
Aides	-	-	-	-	-	-		
Therapists & Counselors	-	-	-	-	-	-		
Other	-	-	-	-	-	-		
TOTAL INSTRUCTIONAL	14	764,000	187,000	-	-	951,000		
NON-INSTRUCTIONAL PERSONNEL COSTS								
Nurse	-	-	-	-	-	-		
Librarian	-	-	-	-	-	-		
Custodian	-	-	-	-	-	-		
Security	-	-	-	-	-	-		
Other	-	-	-	-	-	-		
TOTAL NON-INSTRUCTIONAL	-	-	-	-	-	-		
SUBTOTAL PERSONNEL SERVICE COSTS	20	933,890	229,473	-	273,388	1,436,750		
PAYROLL TAXES AND BENEFITS								
Payroll Taxes	75,992	18,706	-	-	22,213	116,911		Social Security, Medicare, State Unemployment
Fringe / Employee Benefits	99,377	24,462	-	-	29,049	152,887		Medical, Dental, Vision
Retirement / Pension	28,016	6,896	-	-	8,189	43,102		403b Match
TOTAL PAYROLL TAXES AND BENEFITS	203,385	50,064	-	-	59,451	312,900		
TOTAL PERSONNEL SERVICE COSTS	1,137,275	279,537	-	-	332,839	1,749,650		
CONTRACTED SERVICES								
Accounting / Audit	-	-	-	-	22,000	22,000		Audit Fees
Legal	-	-	-	-	27,500	27,500		Legal Fees
Management Company Fee	-	-	-	-	-	-		
Nurse Services	-	-	-	-	-	-		
Food Service / School Lunch	-	-	-	-	-	-		
Payroll Services	16,900	4,160	-	-	4,940	26,000		Payroll Fees
Special Ed Services	-	12,000	-	-	-	12,000		
Titlement Services (i.e. Title I)	-	-	-	-	-	-		
Other Purchased / Professional / Consulting	30,278	7,570	-	-	105,612	143,460		Financial Consultants, Tech Services, Other Educational Services
TOTAL CONTRACTED SERVICES	47,178	23,730	-	-	160,052	230,960		
SCHOOL OPERATIONS								
Board Expenses	-	-	-	-	2,000	2,000		
Classroom / Teaching Supplies & Materials	40,800	10,200	-	-	-	51,000		
Special Ed Supplies & Materials	-	-	-	-	-	-		
Textbooks / Workbooks	28,336	7,084	-	-	-	35,420		
Supplies & Materials other	10,342	2,586	-	-	-	12,928		NYSTL, NYSSL, NYSLIB
Equipment / Furniture	-	-	-	-	-	-		
Telephone	-	-	-	-	3,180	3,180		
Technology	3,400	850	-	-	750	5,000		Software
Student Testing & Assessment	8,689	2,172	-	-	-	10,861		
Field Trips	8,400	2,100	-	-	-	10,500		
Transportation (student)	-	-	-	-	-	-		
Student Services - other	38,890	9,723	-	-	-	48,613		Afterschool/Summer Academy, Student Life Orgs, Uniforms, Special Events
Office Expense	-	-	-	-	5,200	5,200		Office Supplies, Postage
Staff Development	27,200	6,800	-	-	6,000	40,000		Leadership and Educational PD
Staff Recruitment	3,000	750	-	-	-	3,750		
Student Recruitment / Marketing	10,963	2,741	-	-	-	13,704		Includes Signage
School Meals / Lunch	7,134	1,783	-	-	-	8,917		Student Food
Travel (Staff)	-	-	-	-	1,500	1,500		
Fundraising	-	-	-	-	-	-		
Other	42,937	10,734	-	-	11,526	65,198		COVID Contingency, Bank Fees, Dues and Subscriptions
TOTAL SCHOOL OPERATIONS	230,092	57,523	-	-	30,156	317,771		

Brooklyn RISE Charter School

PROJECTED BUDGET FOR 2020-2021							Assumptions
July 1, 2020 to June 30, 2021							DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.							
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Total Revenue	2,924,580	232,582	-	-	-	3,157,162	
Total Expenses	1,970,831	499,860	-	-	670,757	3,141,448	
Net Income	953,749	(267,278)	-	-	(670,757)	15,714	
Actual Student Enrollment	126	14				-	
Total Paid Student Enrollment	126	14				140	
PROGRAM SERVICES							
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
FACILITY OPERATION & MAINTENANCE							
Insurance	29,920	7,480	-	-	6,600	44,000	
Janitorial	19,856	4,964	-	-	4,380	29,200	Custodial Services
Building and Land Rent / Lease	403,466	100,867	-	-	89,000	593,333	Rent
Repairs & Maintenance	19,584	4,896	-	-	4,320	28,800	
Equipment / Furniture	13,600	3,400	-	-	3,000	20,000	Equipment Lease
Security	-	-	-	-	-	-	
Utilities	15,708	3,927	-	-	3,465	23,100	
TOTAL FACILITY OPERATION & MAINTENANCE	502,134	125,634	-	-	110,765	738,433	
DEPRECIATION & AMORTIZATION	54,151	13,538	-	-	11,945	79,634	
DISSOLUTION ESCROW & RESERVES / CONTIGENCY	-	-	-	-	25,000	25,000	Deposit to Escrow account
TOTAL EXPENSES	1,970,831	499,860	-	-	670,757	3,141,448	
NET INCOME	953,749	(267,278)	-	-	(670,757)	15,714	
ENROLLMENT - *School Districts Are Linked To Above Entries*							
	REGULAR EDUCATION	SPECIAL EDUCATION	TOTAL ENROLLED				
NYC DOE	126	14	140				
School District 2 (Enter Name)			-				
School District 3 (Enter Name)			-				
School District 4 (Enter Name)			-				
School District 5 (Enter Name)			-				
TOTAL ENROLLMENT	126	14	140				
REVENUE PER PUPIL	23,211	16,613	-				
EXPENSES PER PUPIL	15,642	35,704	-				