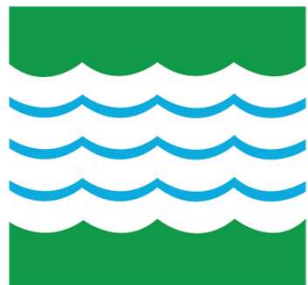


SBCCOG

Mid-Year Budget FY2022-2023

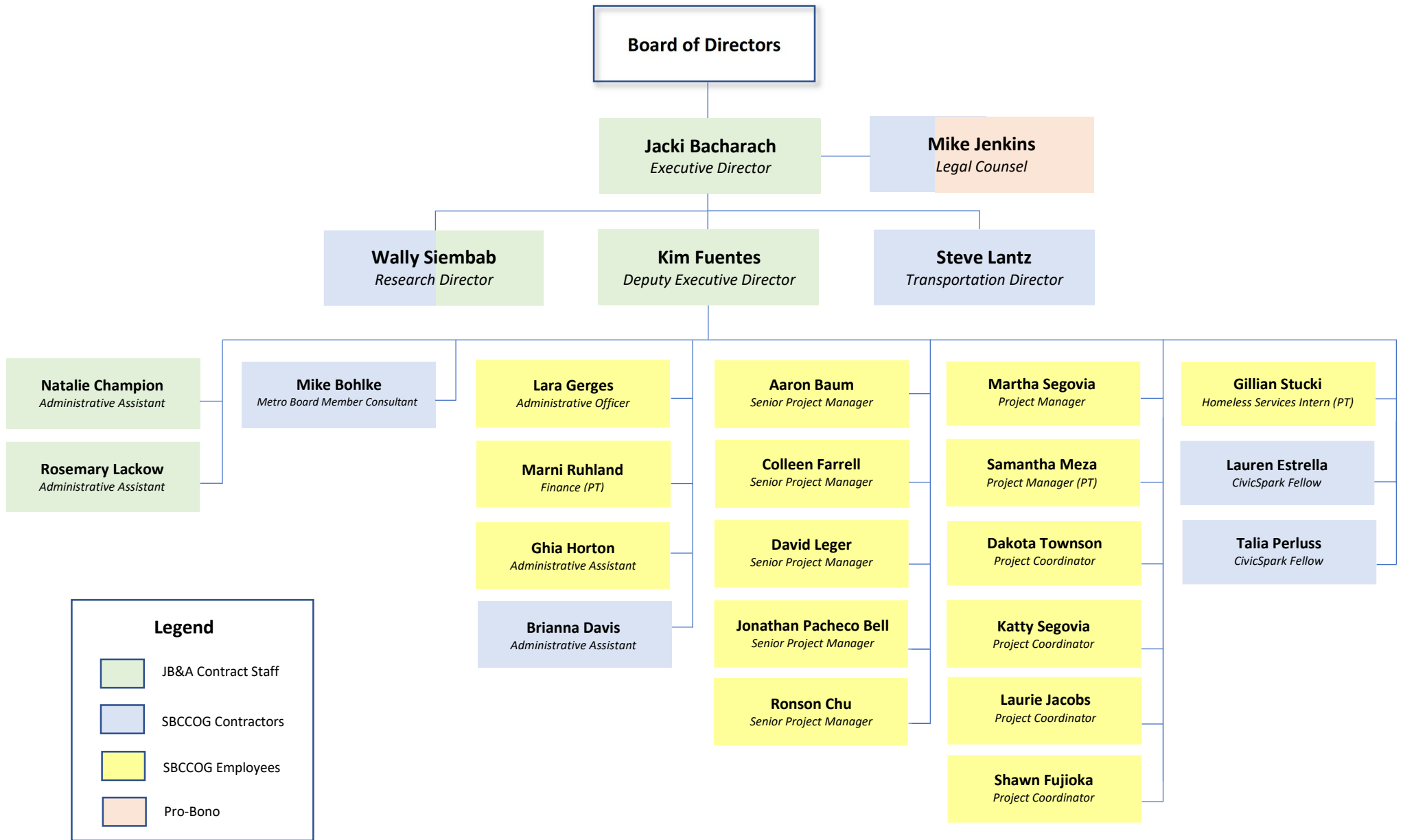
February 23, 2023

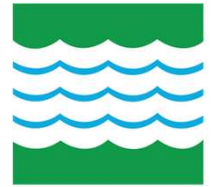


SOUTH BAY CITIES
COUNCIL OF GOVERNMENTS

South Bay Cities Council of Governments

Organizational Chart





FISCAL YEAR 22-23 MID-YEAR BUDGET Overview

	Adopted Budget FY 22-23	Mid-Year Budget FY 22-23	Amount Change	% Change
Estimated Revenues	\$4,791,532	\$5,110,104	\$318,572	6.65%
Estimated Expenditures	4,812,160	5,134,419	322,259	6.70%
Revenues less Expenditures	(\$20,628)	(\$24,315)	(\$3,687)	17.87%
General Fund	20,628	24,315	3,687	17.87%

**SBCCOG
BUDGET SUMMARY
MID-YEAR BUDGET
FISCAL YEAR 2022-2023**

	ACTUALS FY 20-21	ACTUALS FY 21-22	ADOPTED BUDGET FY 22-23	YTD AS OF 12/31/22	MID-YEAR BUDGET FY 22-23	INCREASE (DECREASE) ADOPTED BUDGET FY 22-23 / MID-YEAR BUDGET FY 22-23	
						AMOUNT	PERCENT
<u>ESTIMATED REVENUES:</u>							
Dues	\$ 392,499	\$ 390,394	\$ 392,500	\$ 392,499	\$ 392,500	\$ -	-
Other General Fund Revenues	237,303	233,495	236,787	76,449	270,962	34,175	14.43%
Grant Revenues	2,968,753	1,878,788	4,106,995	1,474,997	4,394,642	287,647	7.00%
Special Assessment	-	110,500	55,250	52,000	52,000	(3,250)	-5.88%
Total Revenues	\$ 3,598,555	\$ 2,613,177	\$ 4,791,532	\$ 1,995,945	\$ 5,110,104	\$ 318,572	6.65%
<u>EXPENDITURES:</u>							
Salaries & Benefits	\$ 865,070	\$ 1,043,822	\$ 1,175,669	\$ 598,522	\$ 1,265,435	\$ 89,766	7.64%
Professional/Contractual	2,625,031	1,447,636	2,393,417	689,905	2,617,197	223,780	9.35%
Supplies & Services	260,111	613,865	1,243,074	220,640	1,251,786	8,712	0.70%
Sub Total Expenditures	\$ 3,750,212	\$ 3,105,323	\$ 4,812,160	\$ 1,509,067	\$ 5,134,419	\$ 322,259	6.70%
<i>Moving Expenses</i>	9,344	748		-	-	-	-
<i>Website Redesign</i>	38,299	-		-	-	-	-
Total Expenditures	\$ 3,797,855	\$ 3,106,071	\$ 4,812,160	\$ 1,509,067	\$ 5,134,419	\$ 322,259	6.70%
Revenues less Expenditures	\$ (199,300)	\$ (492,894)	\$ (20,628)	\$ 486,878	\$ (24,315)	\$ (3,687)	17.87%
<i>Use of General Fund Balance</i>	199,300	492,894	20,628	-	24,315	3,687	17.87%
	\$ -	\$ -	\$ -	\$ 486,878	\$ 0	\$ 0	0.00%

RESERVES:

Total in LAIF as of 12/31/22

Reserve Goal \$ 405,000

Reserve to be evaluated per policy in 2024-25

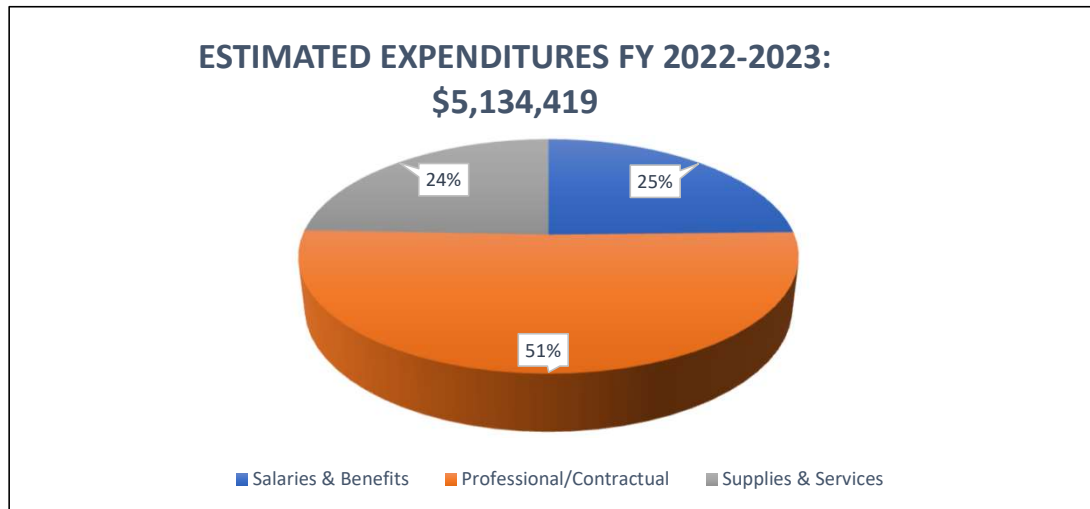
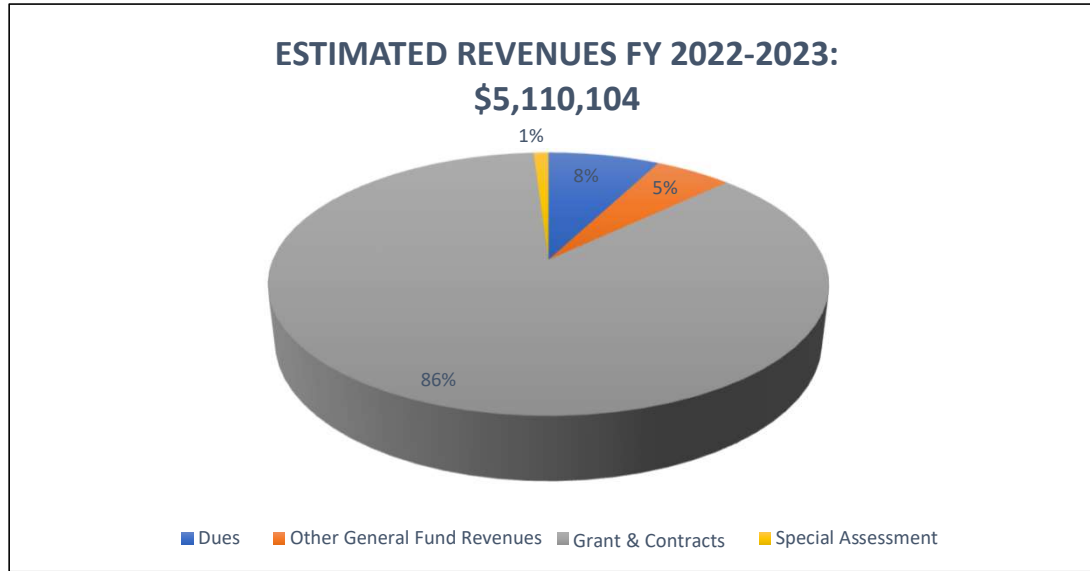
Anticipated Grant Revenue for FY 2022-2023

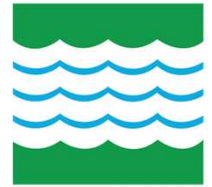
So California Gas Company \$ 50,000

Homeless - LA County 250,000

\$ 300,000

SBCCOG
ESTIMATED REVENUES / EXPENDITURES CHARTS
MID-YEAR BUDGET
FISCAL YEAR 2022-2023





FISCAL YEAR 22-23 MID-YEAR BUDGET

Revenue

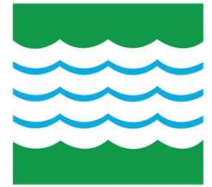
Revenues – **6.65%** Increase Compared to FY22-23 Adopted

Noteworthy Increases in Revenue

Local Agency Technical Assistance (LATA)	new
<i>New Grant Funding</i>	
Measure M – Local Travel Network (LTN)	44.44%
<i>Adjustment Based on Spend Rate</i>	
SoCal Regional Energy Network (REN)	30.45%
<i>Contract Renewal + Additional Funding</i>	

SBCCOG
REVENUE DETAILS BY ACCOUNT
MID-YEAR BUDGET
FISCAL YEAR 2022-2023

REVENUE SOURCE:	ACCOUNT CODE	ACTUALS FY 20-21	ACTUALS FY 21-22	ADOPTED BUDGET FY 22-23	YTD AS OF 12/31/22	MID-YEAR BUDGET FY 22-23	INCREASE (DECREASE) ADOPTED BUDGET FY 22-23 / MID-YEAR BUDGET FY 22-23	
							AMOUNT	PERCENT
Dues	4020	\$ 392,499	\$ 390,394	\$ 392,500	\$ 392,499	\$ 392,500	\$ -	-
General Assembly Sponsorship	4050	62,000	68,250	60,000	12,500	60,000	-	-
MTA South Bay Deputy	4070	102,271	105,786	105,787	46,662	109,425	3,638	3.44%
Interest Income	4090	6,487	(26,253)	7,000	9,065	36,065	29,065	415.22%
Green Business Assist Program	4125	7,500	7,500	7,500	7,500	7,500	-	-
CIMP Dominguez Channel Admin Fee	4035	57,800	48,700	56,500	-	56,500	-	-
Reimbursable Expenses	4190	-	3,237	-	-	-	-	-
Room Rentals	4899	-	-	-	325	1,075	1,075	N/A
Proceeds from Lease	4910	-	15,825	-	-	-	-	-
Miscellaneous Revenue	4999	1,245	10,450	-	397	397	397	N/A
Sub-total General Fund Revenues		\$ 629,802	\$ 623,889	\$ 629,287	\$ 468,948	\$ 663,462	\$ 34,175	5.43%
GBN - Hawthorne	4126	\$ 19,194	\$ -	\$ 30,000	\$ 13,033	\$ 30,000	\$ -	-
GBN - Torrance	4127	21,850	-	30,000	12,033	30,000	-	-
GBN - El Segundo	4128	-	-	23,333	8,400	21,000	(2,333)	-10.00%
DWP Outreach	4512	20,000	36,667	40,000	20,000	40,000	-	-
SCG Contract	4513	89,618	44,403	-	-	-	-	-
WBMWD Contract	4520	158,833	212,574	159,680	87,789	159,680	-	-
Sanitation District	4525	49,000	49,000	49,000	24,500	49,000	-	-
Torrance Water	4540	29,000	-	29,000	14,500	29,000	-	-
Water Replenishment District	4610	60,000	60,000	60,000	30,000	66,000	6,000	10.00%
CalTrans LTN	4544	98,103	-	-	-	-	-	-
Metro Vanpool / Shared Mobility	4545	52,465	47,532	-	-	-	-	-
Metro Express Lane	4546	48,000	48,000	48,000	24,000	48,000	-	-
Measure R	4570	32,329	22,339	27,000	9,700	20,000	(7,000)	-25.93%
Measure R - Transit	4571	-	-	37,000	-	37,000	-	-
Measure M	4611	33,148	33,646	40,000	13,821	25,000	(15,000)	-37.50%
Measure M LTN	4572	-	-	247,520	251,904	357,520	110,000	44.44%
MOEV	4573	-	-	10,000	11,984	15,000	5,000	50.00%
PACE (Ygrene)	4580	1,138	444	500	99	300	(200)	-40.00%
Integrated Pest Management	4589	4,000	8,625	10,000	3,500	10,000	-	-
Energy Coalition (REN)	4592	71,236	134,147	183,660	132,077	239,577	55,917	30.45%
ICF Resources (REN)	4593	20,725	22,712	48,833	15,780	23,520	(25,313)	-51.84%
Homeless (PATH)	4600	25,004	24,343	12,500	12,975	23,392	10,892	87.14%
Homeless - LA County - Innovation Fund	4602	134,924	953,707	1,609,066	570,708	1,609,066	-	-
South Bay Fiber Network (SBFN)	4612	1,976,696	57,750	806,798	40,990	806,798	-	-
Fiber - State of CA	4613	23,490	50,698	75,000	22,430	75,000	-	-
SCAG REAP	4011	-	72,201	530,105	154,774	530,105	-	-
LATA	new	-	-	-	-	149,685	149,685	N/A
Sub-total Grant Revenues		\$ 2,968,753	\$ 1,878,788	\$ 4,106,995	\$ 1,474,997	\$ 4,394,642	\$ 287,647	7.00%
Special Assessment	4026		101,000	55,250	52,000	52,000	(3,250)	-5.88%
Total Estimated Revenues		\$ 3,598,555	\$ 2,603,677	\$ 4,791,532	\$ 1,995,945	\$ 5,110,104	\$ 318,572	6.65%



FISCAL YEAR 22-23 MID-YEAR BUDGET

Expenditures

Expenditures – 6.70% Increase Compared to FY22-23 Adopted
Expenditure Increases

Salaries and Benefits	7.64%
<i>1 Additional Full-Time Staff New Part-Time Intern</i>	
Contractual/Management Services	9.35%
<i>LATA Grant Consultant Adjustments based on finalized contracts</i>	
Supplies and Services	0.70%
<i>Staff Training/Development Software/Hardware</i>	

SBCCOG
EXPENDITURE DETAILS BY ACCOUNT
MID-YEAR BUDGET
FISCAL YEAR 2022-2023

EXPENDITURE CATEGORY	ACCOUNT CODE	ACTUAL FY 20-21	ACTUAL FY 21-22	ADOPTED BUDGET FY 22-23	YTD AS OF 12/31/22	MID-YEAR BUDGET FY 22-23	INCREASE (DECREASE) ADOPTED BUDGET FY 22-23 / MID-YEAR BUDGET FY 22-23	
							AMOUNT	PERCENT
Salaries/Regular	6010	\$ 668,723	\$ 763,902	\$ 934,070	\$ 449,024	\$ 954,572	\$ 20,502	2.19%
Salaries/Part-Time	6030	-	53,305	60,770	40,888	91,284	30,514	50.21%
Overtime	6011	1,442	6,308	7,543	1,937	6,035	(1,508)	-19.99%
Medical/Deferred Comp	6012	81,400	82,850	72,000	49,350	102,900	30,900	42.92%
Life Insurance	6013	1,449	1,617	1,814	910	1,865	51	2.81%
Social Security	6014	41,274	55,078	62,649	31,933	64,182	1,533	2.45%
Medicare	6015	9,653	12,881	14,535	7,468	14,890	355	2.44%
FUTA	6016	520	801	672	327	1,065	393	58.52%
California SUI-ER	6017	5,372	7,200	5,460	2,890	5,945	485	8.88%
Workers' Comp	6018	6,952	5,339	8,236	4,140	8,958	722	8.77%
Employee Reimbursable Expense	6019	6,538	9,946	7,920	4,000	8,085	165	2.08%
Vacation/Floating Holiday Payoff	6020	-	44,596	-	5,654	5,654	5,654	N/A
Accrued Leave	6036	41,747	-	-	-	-	-	N/A
Sub-total Salaries & Benefits		\$ 865,070	\$ 1,043,822	\$ 1,175,669	\$ 598,522	\$ 1,265,435	\$ 89,766	7.64%
Office Supplies	6201	\$ 5,022	\$ 2,929	\$ 7,500	\$ 4,877	\$ 7,500	-	-
Postage	6202	940	1,031	1,280	316	1,280	-	-
Refreshments	6203	520	499	12,000	5,292	12,000	-	-
Membership Dues	6204	9,580	7,156	11,030	7,222	11,150	120	1.08%
Mileage Reimbursement	6205	2,037	3,768	4,500	1,955	4,500	-	-
Meetings/Conferences	6206	2,019	2,349	6,840	1,764	6,840	-	-
Special Events/General Assembly	6224	24,765	18,215	35,000	871	35,871	871	2.49%
Staff Training/Development	6207	42	348	2,500	1,849	3,200	700	28.00%
Newsletter	6208	4,219	8,936	12,000	6,265	12,000	-	-
Audit Fees	6209	6,000	6,000	6,000	-	6,200	200	3.33%
Contractual Services	6210	2,209,756	1,037,636	1,960,817	509,655	2,184,597	223,780	11.41%
Management Services	6211	415,275	410,000	432,600	180,250	432,600	-	-
Rent	6212	116,208	141,391	134,070	66,701	134,070	-	-
Equipment Lease	6213	6,291	(124,748)	5,000	2,477	5,000	-	-
Telephone	6214	7,819	4,870	9,600	4,792	9,600	-	-
IT Services/Maintenance	6215	29,589	79,032	38,930	16,318	35,744	(3,186)	-8.18%
Software/Hardware	6216	7,985	3,511	9,670	10,829	19,678	10,008	103.50%
Liability Insurance	6217	2,129	2,036	500	-	500	-	-
Subscription/Advertising	6218	240	4,143	3,800	119	3,800	-	-
Miscellaneous Supplies/HLE	6219	142	-	-	-	-	-	N/A
Specialty Legal Services	6220	2,316	11,975	15,000	830	15,000	-	-
City Reimbursements	6222	30,950	439,795	926,854	87,808	926,854	-	-
Miscellaneous Expenses	6225	1,298	629	1,000	356	1,000	-	-
Sub-Total Supplies & Services		\$ 2,885,142	\$ 2,061,501	\$ 3,636,491	\$ 910,545	\$ 3,868,983	\$ 232,492	6.39%
<i>Moving Expenses</i>	6221	9,344	748	-	-	-	-	-
<i>Website Redesign</i>	6032	38,299	-	-	-	-	-	-
<i>General Operation Expenses</i>	6000	-	33,456	-	-	-	-	-
<i>Debt Service - Principal</i>	6227	-	128,130	-	-	-	-	-
<i>Debt Service - Interest</i>	6228	-	4,255	-	-	-	-	-
<i>Capital Outlay</i>	6229	-	15,825	-	-	-	-	-
Total Operating Expenditures		\$ 3,797,855	\$ 3,287,738	\$ 4,812,160	\$ 1,509,067	\$ 5,134,419	\$ 322,259	6.70%

SBCCOG
APPROVED SALARY SCHEDULE BY POSITION /
LABOR AND SERVICES DISTRIBUTION
MID-YEAR BUDGET
FISCAL YEAR 2022-2023

POSITION	RANGE
Accountant	\$62,400 - \$85,102
Administrative Assistant	30,000 - 70,000
Administrative Officer	95,000 - 130,000
Deputy Executive Director	120,000 - 164,102
Executive Director	175,000 - 210,000
Project Coordinator	62,400 - 72,400
Project Manager	72,400 - 82,400
Senior Project Manager	82,400 - 92,400
Program Manager	102,400 - 112,400
Senior Program Manager	112,400 - 122,400
Project Assistant	30,000 - 50,000
Intern	30,000 - 50,000
Part-Time Hourly Staff	15 - 25 / hour

MANAGEMENT SERVICES - 6211	AMOUNT
Executive Director (JB) and Staff - Appx. Jacki Bacharach and Associates \$191,600 - Appx. \$241,000 (Subs to JB)	\$ 432,600

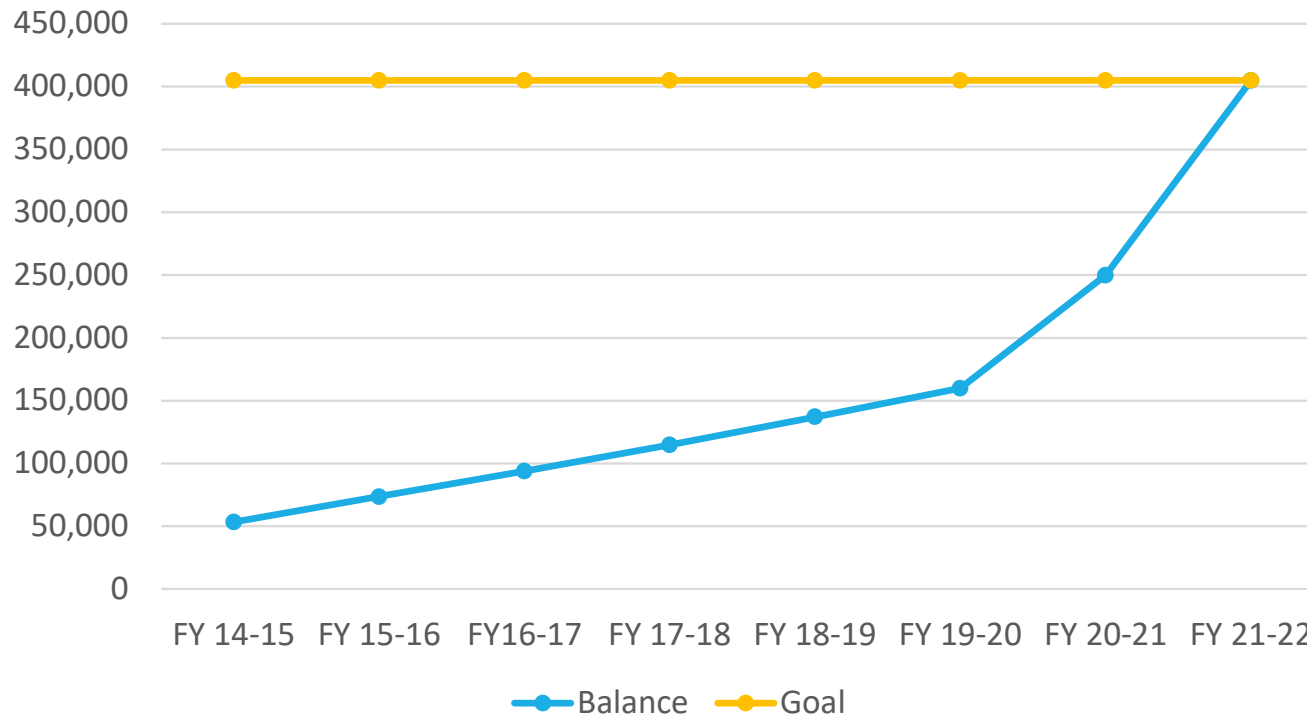
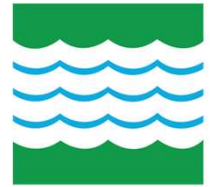
CONTRACTUAL SERVICES - 6210	AMOUNT
Transportation Director - Steve Lantz	\$ 72,000
Research Director - Siembab Corp.	40,000
Metro Deputy - Mike Bohlke	107,593
Broadband/Measure M Fiber - American Dark Fiber	726,118
Homeless Services Contractors	265,711
SCAG-REAP Contractors	405,577
Measure M LTN Contractors	125,000
LTN GIS - Jon Rodman	11,520
Civic Spark - 2 Fellows	51,000
SBFN - Magellan	75,225
LATA Grant Consultant	120,000
Roth/Ultime Staffing	59,853
Additional Consultants or Staff (as Needed on Contracts or Project Development)	125,000
Estimated Contractual Services Expenses FY 2022-2023	\$ 2,184,597

SBCCOG
LIST OF ACRONYMS USED
MID-YEAR BUDGET
FISCAL YEAR 2022-2023

<u>ACRONYM</u>	<u>DEFINITION</u>	<u>ACRONYM</u>	<u>DEFINITION</u>
CA-SUI	California State Unemployment Insurance	LARC	Los Angeles Regional Coalition
CALCOG	California Council of Governments	LATA	Local Agency Technical Assistance
CAP	Climate Action Plan	LGSEC	Local Government Sustainability Energy Coalition
CEC	California Energy Commission	LTN	Local Travel Network
CIMP	Coordinated Integrated Monitoring Program	MEL	Metro Express Lanes
CPUC	California Public Utilities Commission	MTA	Metropolitan Transportation Authority
DWP	Department of Water & Power	LTN	Local Travel Network
EUC	Energy Upgrade California	PACE	Property Assessed Clean Energy
EV	Electric Vehicle	PATH	People Assisting the Homeless
FTE	Full Time Equivalent	PUC	Public Utilities Commission
FUTA	Federal Unemployment Tax Act	REAP	Regional Early Action Planning
FY	Fiscal Year	REN	Regional Energy Network
GA	General Assembly	SB	South Bay
GBC	Green Building Challenge	SBCCOG	South Bay Cities Council of Governments
GBN	Green Business Network	SBFN	South Bay Fiber Network
GSW	Golden State Water	SBWIB	South Bay Work Investment Board
HERO	Home Energy & Resources Organization	SCAG	Southern California Association of Governments
HLE	Holiday Light Exchange	SCE	Southern California Edison
ICLEI	International Council for Local Environmental Initiatives	SCG	Southern California Gas
LA	Los Angeles	WBMWD	West Basin Metropolitan Water District
LADWP	Los Angeles Department of Water & Power	WRCOG	Western Riverside Council of Government
LAIF	Local Agency Investment Fund	WRD	Water Replenishment District

FISCAL YEAR 22-23 MID-YEAR BUDGET

Reserve Funding History



Reserve

1. \$405,000 Balance Achieved – Jun '22
2. Next Review – FY 23-24

SBCCOG
CALCULATION OF ESTIMATED FUND BALANCE
FOR JUNE 30, 2023

Fund Balance for June 30, 2022 per Audited Financial Statement	\$	212,359
Retention & Receivables Not Collected Within 60 Days of the Fiscal Year-End		727,869
Adjusted Fund Balance for June 30, 2022	<u>\$</u>	<u>940,228</u>
Adopted Revenue Budget FY22-23	\$	4,791,532
Midyear Adjustments:		
General Fund Revenues	\$	34,175
Grant Revenues		287,647
Special Assessment		<u>(3,250)</u>
Total Revenue Adjustments		318,572
Adjusted Revised Revenue Budget FY22-23		5,110,104
Adopted Expenditure Budget FY22-23		(4,812,160)
Midyear Adjustments:		
Salaries & Benefits		(89,766)
Supplies & Services		<u>(232,492)</u>
Total Expense Adjustments		(322,258)
Adjusted Revised Expenditure Budget FY22-23		<u>(5,134,418)</u>
Estimated Balance (Revenue over Expenditures)	\$	915,914
Policy Reserve:		(405,000)
Estimated Fund Balance June 30, 2023	<u>\$</u>	<u>510,914</u>

Note: The SBCCOG has received a \$1.2 million advance from the State of California for the fiber network, of which \$76,086 has been expended. The balance of \$1.1 million is not part of the fund balance and is currently showing as a liability. The liability is offset by cash received. Should the funds not be used, they will be returned to the State.

Budget Summary

The mid-year budget for FY2022-23 reflects a balanced budget with the use of unrestricted fund balance. While revenues have increased \$318,572 (6.65%), expenditures have also increased \$322,259 (6.7%) compared to the FY2022-23 adopted budget. An amount of \$24,315 was used from the unrestricted fund balance to balance the budget. The revenue increase is primarily due to the new LATA (Local Agency Technical Assistance) grant, an adjustment based on the spending rate of Measure M Local Travel Network (LTN) funding, and additional funding acquired from the SoCalREN. The expenditures increased due to additional needs of the organization for staffing and technical contractors to implement new programs.

The narrative below highlights overall budget changes with explanations for variances +/-5%.

Revenue

The following is an explanation of some of the revenue increases (and decreases) with the corresponding account codes and descriptions of the revenue categories:

- *4090: Interest Income* – increase of \$29,065, projected based on Q1 returns
- *4899: Room Rentals* – increase of \$1,075 to track this new income source under this new account (previously under Miscellaneous Revenue)
- *4128: GBN – El Segundo* – decrease of (\$2,333) to adjust to finalized contractual amount of \$21,000
- *4610: Water Replenishment District* – increase of \$6,000 due to recent contract renewal/additional funding
- *4570: Measure R* – decrease of (\$7,000) based Q1 and Q2 actuals
- *4611: Measure M* – decrease of (\$15,000) based Q1 and Q2 actuals
- *4572: Measure M LTN* – increase of \$110,000 due to FY2021-22 and FY2022-23 YTD spending
- *4573: MOEV* – increase of \$5,000 due to FY2021-22 and FY2022-23 YTD spending
- *4580: PACE (Ygrene)* – decrease of (\$200) based Q1 and Q2 actuals
- *4592: Energy Coalition (REN)* – increase of \$55,917 due to recent contract renewal/additional funding
- *4593: ICF Resources (REN)* – decrease of (\$25,313) adjustment due to contract amendment for longer term (an additional 20 months)
Note: Contract amount also increased by \$25,000, however these funds will be received in FY2023-24.
- *4600: Homeless (PATH)* – increase of \$10,892 due to agreed-upon renewal of contract
- *New LATA Grant* – increase of \$149,685 based on term of contract and implementation timeline for this newly acquired grant
- *4026: Special Assessment* – decrease of (\$3,250) due to missing contribution from City of Lawndale

Expenditures

Estimates for the expenditures currently projected for the fiscal year show an increase of \$322,259, or 6.7%, compared to the FY2022-23 adopted budget. The salaries and benefits portion of the budget increased \$89,766, or 7.64%, with one additional full-time staff and a Communications intern.

Below is an explanation of the expenditure increases with the corresponding account codes and descriptions of the various expenditure categories:

Salaries & Benefits

- *6030: Salaries/Part-Time* – increase of \$30,514 primarily for funding proposed one additional full-time staff and a part-time Communications intern. Due to the large number of grants and contracts, a Sr. Program Manager is necessary to offload some of the project oversight functions. Proposed full-time position is a Sr. Program Manager responsible for managing programs, contracts, and grants; conducting program planning, budget, implementation, and reporting; developing grants; overseeing requests for proposals processes; directing contractors; coordinating with member agencies, community groups, funding agencies, legislators, etc.; and managing program staff. The proposed part-time Communications intern will support communications and outreach functions including developing content for social media, website, and marketing materials; researching topics; reporting on analytics; etc.
- *6011: Overtime* – decrease of (\$1,508) due to having an additional, contracted Administrative Assistant (reception coverage)
- *6012, 6016-6018: Benefits* – increase of \$32,501 reflects current and anticipated staffing levels and corresponding tax rates

Supplies & Services

- *6207: Staff Training/Development* – increase of \$700 for anticipated staff needs
- *6215: IT Services/Maintenance* – decrease of (\$3,186) to modify previously estimated costs
- *6216: Software/Hardware* – increase of \$10,008 for additional GIS services and other subscriptions, iPads purchased for implementation of the Facility Equipment Inventory (FEI) initiative, additional expenses for website plugins, and computers for staff

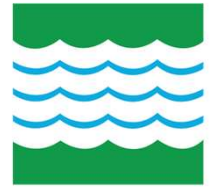
Contractual Services

- *6210* – Overall, the Contractual Services category shows an increase of \$223,780, or 11.41%. This change is due primarily to an increased use of contractors for the implementation of new programs. The Labor and Services Distribution summary details the contractors to be utilized.

Below is an explanation of all increases (or decreases) and descriptions of the expenditures:

- *Research Director: Siembab Corp.* – increase of \$15,000 to reflect current contract amount
- *Metro Deputy: Mike Bohlke* – decrease of (\$2,784) to match issued Metro PO
- *SCAG-REAP Contractors* – increase of \$38,486 to capture new contractual obligations
- *Civic Spark (2 Fellows)* – decrease of (\$7,000) to reflect new contract amount
- *SBFN: Magellan* – increase of \$225 to reflect finalized contract amount
- *LATA Grant Consultant* – increase of \$120,000 to hire consultant for administering new grant
- *Roth/Ultimate Staffing* – new \$59,853 expenditure, separated under account 6210: *Contractual Services*, to track spending related to a contracted Administrative Assistant (reception coverage)

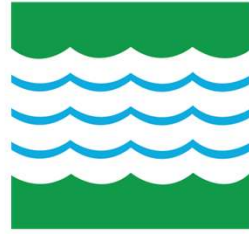
FISCAL YEAR 22-23 MID-YEAR BUDGET Final Notes



Anticipated Grant Revenue **\$300,000**

Southern California Gas	\$	50,000
LA County Homeless	\$	250,000

Proposed FY22-23 Mid-Year Budget Adoption



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Questions?