

# The County of Yuba

B O A R D O F S U P E R V I S O R S

MAY 11, 2010 - MINUTES



The Honorable Board of Supervisors of the County of Yuba met in regular session on the above date, commencing at 10:02 a.m., within the Government Center, Marysville, California, with a quorum being present as follows: Supervisors Andy Vasquez, John Nicoletti, Mary Jane Griego, Roger Abe, and Hal Stocker. Also present were County Administrator Robert Bendorf, County Counsel Angil Morris-Jones, and Clerk of the Board of Supervisors Donna Stottlemeyer. Chair Griego presided.

- I. PLEDGE OF ALLEGIANCE - Led by Supervisor Abe followed by a moment of silence for those serving and those having given the ultimate sacrifice.
- II. ROLL CALL - Supervisors Vasquez, Nicoletti, Griego, Abe, Stocker - All Present
- III. CLOSED SESSION: The Board retired into closed session at 10:02 a.m. to discuss the following:
  - A. Pending litigation pursuant to Government Code §54956.9(a) - State of California vs. River Highlands Community Services District et al
  - B. Threatened litigation pursuant to Government Code §54956.9(b) - One Claim Pulled from discussion per County Counsel.
  - C. Conference with Real Property Negotiator pursuant to Government Code §54956.8 - Property: APN 019-270-019-000 Negotiating Parties: County of Yuba/Mike Lee and Robert Bendorf Negotiation: Terms and Conditions

The Board returned from closed session at 10:50 a.m. with all present as indicated above.

Counsel advised the Board approved a settlement agreement with Gold Village and the State of California and the County Administrator was authorized to hire counsel for specialized services regarding the River Highlands Community Services District matter. Staff was also given direction and authorization in the matter of real property negotiations.

- IV. CONSENT AGENDA: All matters listed under the Consent Agenda are considered to be routine and can be enacted in one motion.

MOTION: Move to approve

MOVED: John Nicoletti

SECOND: Hal Stocker

AYES: John Nicoletti, Hal Stocker, Andy Vasquez, Mary Jane Griego, Roger Abe NOES: None ABSTAIN:

None

A. Clerk of the Board of Supervisors

1. Reappoint Jerry Uhland to the Bi-County Solid Waste Independent Hearing Panel as a representative for a term to expire May 11, 2014. (201-10) Approved.

B. Personnel/Risk Management

1. Adopt resolutions amending the Departmental Position Allocation and Classification System - Basic Salary Schedule as they relate to the Public Guardians office. (Finance and Administration Committee recommends approval) (202-10) Adopted Resolution No. 2010-48 which is on file in Yuba County Resolution Book No. 41 entitled: "RESOLUTION AMENDING THE DEPARTMENTAL POSITION ALLOCATION SCHEDULE NO. 2009-88"; and Resolution No. 2010-49 which is on file in Yuba County Resolution Book No. 41 entitled: "RESOLUTION AMENDING THE CLASSIFICATION SYSTEM-BASIC SALARY SCHEDULE NO. 2009-89."
2. Authorize catastrophic leave for employee in Health and Human Services Department. (203-10) Approved.

C. Probation

1. Adopt a resolution authorizing the Probation Department to apply for and enter into agreements with California Emergency Management Agency for grants relating to the delivery of victim and program services and authorize the County Probation Officer to execute documents as required, to authorize acceptance and transfer of funds, and any and all extensions and amendments. (204-10) Adopted Resolution No. 2010-50 which is on file in Yuba County Resolution Book No. 41 entitled: "RESOLUTION AUTHORIZING THE COUNTY PROBATION DEPARTMENT TO APPLY FOR, AND ENTER INTO AGREEMENTS WITH CALIFORNIA EMERGENCY MANAGEMENT AGENCY FOR GRANTS RELATING TO THE DELIVERY OF VICTIM AND PROGRAM SERVICES; AUTHORIZE ACCEPTANCE AND TRANSFER OF FUNDS, AND ANY AND ALL EXTENSIONS AND MENDMENTS."

D. Public Guardian

1. Authorize budget transfer in the amount of \$4,540 from Account No. 101-4100-427-1010 (Salaries) to Account No. 101-4100-427-2300 (Professional Services) to cover costs associated with audit. (205-10) Approved.

E. Sheriff-Coroner

1. Approve agreement with United States Department of Justice, Drug Enforcement Administration to provide law enforcement services relating to the eradication and suppression of illicit marijuana and authorize Chair to execute same. (206-10) Approved.

V. SPECIAL PRESENTATION

- A. Receive presentation on 2010 New Partners Conference that was attended by Supervisor Mary Jane Griego and Planning Director Wendy Hartman. (Ten minute estimate) (No background material) (207-10) Postponed to May 18, 2010

VI. PUBLIC COMMUNICATIONS:

Mr. LaMarr Anderson, Linda, expressed concerns regarding permitting a garage conversion which was done without a permit on a property he purchased.

VII. ORDINANCES AND PUBLIC HEARINGS: The clerk read the disclaimer.

- A. Ordinance - Hold public hearing, waive reading, and adopt ordinance amending Chapter 13 of Title XIII of the Yuba County Consolidated Fee Ordinance by repealing and re-enacting certain sections in regard to the payment of fees to certain departments. (Second reading) (Continued from May 4, 2010) (Ten minute estimate) (198-10) Chair Griego opened the public hearing. No one came forward.

Adopted Ordinance No. 1491, which is on file in Yuba County Ordinance Book No. 22 entitled: "ORDINANCE REPEALING AND RE-ENACTING CHAPTERS 13.00.030, 13.00.032, 13.00.034, 13.00.042, 13.00.046, 13.00.050, 13.00.052, 13.00.054, 13.20.300, 13.20.400, 13.20.600 OF THE YUBA COUNTY CONSOLIDATED FEE ORDINANCE CODE."

MOTION: Move to adopt                      MOVED: Roger Abe                      SECOND: John Nicoletti  
AYES: Roger Abe, John Nicoletti, Andy Vasquez, Mary Jane Griego, Hal Stocker NOES: None  
ABSTAIN: None

- B. Ordinance - Hold public hearing, waive reading, and introduce ordinance repealing and re-enacting Chapter 8.79 relating to the inclusion of Sycamore Ranch and overnight camping regulations; Held hearing and waived reading

- i. Adopt resolution adopting a reservation process and establishing fees at Sycamore Ranch; Continued to 5/18/10
- ii. Approve Caretaker Maintenance agreement for Sycamore Ranch Park and authorize the Chair to execute same;
- iii. Authorize Budget Transfer in the amount of \$200,000 from Account No. 102-0000-371-97-03 (Local fees for Construction) to Account No. 102-9100-431-23-01 (Special Projects) for rehabilitation of structures to ensure ADA compliance at Sycamore Ranch Park. (First reading) (Fifteen minute estimate) (208-10) Approved

Community Development and Services Director Kevin Mallen recapped proposed changes, maintenance, and services at the park and responded to Board inquiries.

MOTION: Move to approve ii and iii and waive reading  
MOVED: John Nicoletti                      SECOND: Roger Abe  
AYES: John Nicoletti, Roger Abe, Andy Vasquez, Mary Jane Griego, Hal Stocker NOES: None  
ABSTAIN: None

- C. Ordinance - Hold public hearing, waive reading, and introduce ordinance amending section 13.80.060 extending the life of Chapter 13.80 deferral of certain impact fees from June 30, 2010 to June 30, 2012, subject to annual review by the Board of Supervisors. (Land Use and Public Works Committee recommends approval) (Ten minute estimate) (209-10)

Community Development and Services Director Kevin Mallen responded to Board inquiries regarding the impact of the ordinance.

MOTION: Move to approve                      MOVED: Hal Stocker                      SECOND: John Nicoletti  
AYES: Hal Stocker, John Nicoletti, Andy Vasquez, Mary Jane Griego, Roger Abe NOES: None  
ABSTAIN: None

- D. Public Hearing - Hold public hearing to receive comment on potential Community Development Block Grants. (211-10)

Community Services Director Debbie Phillips read the published public notice. Community Development Director Kevin Mallen advised use of the \$800,000 pursued funds could be distributed half for housing and rehabilitation, public improvement projects for Linda and Olivehurst area for drainage, and ten percent for the Senior Nutrition Card program.

- E. Public Hearing - Hold public hearing and adopt findings of fact, conclusions of law and orders authorizing the assessment of administrative and abatement costs and penalties in the amount of \$22,016.50 and the recording of a lien located at 1087 Vine Ave, Linda (Douglas, Kenneth O. and Theina M.) (Ten minute estimate) (211-10) Code Enforcement Manager Jeremy Strang provided a Power Point presentation regarding condition of the property.

MOTION: Move to adopt                      MOVED: John Nicoletti                      SECOND: Andy Vasquez  
AYES: John Nicoletti, Andy Vasquez, Mary Jane Griego, Roger Abe, Hal Stocker NOES: None  
ABSTAIN: None

- F. Public Hearing - Hold public hearing and adopt resolution confirming Diagram and Assessments with Gledhill Landscaping and Lighting District for Fiscal Year 2010/2011. (212-10) Public Works Director Mike Lee advised there was no change in assessment.

Adopted Resolution No. 2010-51 which is on file in Yuba County Resolution Book No. 41 entitled: "RESOLUTION CONFIRMING DIAGRAM AND ASSESSMENTS WITH GLEDHILL LANDSCAPING AND LIGHTING DISTRICT FOR FISCAL YEAR 2010-2011."

MOTION: Move to adopt                      MOVED: John Nicoletti                      SECOND: Andy Vasquez  
AYES: Hal Stocker, John Nicoletti, Andy Vasquez, Mary Jane Griego, Roger Abe NOES: None  
ABSTAIN: None

- G. Public Hearing - Hold public hearing and adopt resolution confirming Diagram and Assessments with Linda Street Lighting Maintenance District for Fiscal Year 2010/2011. (213-10) Public Works Director Mike Lee advised there was no change in assessment.

Adopted Resolution No. 2010-52 which is on file in Yuba County Resolution Book No. 41 entitled: "RESOLUTION CONFIRMING DIAGRAM AND ASSESSMENTS WITH LINDA STREET LIGHTING MAINTENANCE DISTRICT FOR FISCAL YEAR 2010-2011."

MOTION: Move to adopt                      MOVED: Andy Vasquez                      SECOND: Hal Stocker  
AYES: Andy Vasquez, Hal Stocker, John Nicoletti, Mary Jane Griego, Roger Abe NOES: None  
ABSTAIN: None

VIII. CORRESPONDENCE - (214-10)

- A. Three notices from State of California Fish and Game Commission regarding revised Commission findings rejecting the petition to list the American Pika as a threatened species and two notices of proposed regulatory actions relative to "Commercial Rock Crabs," and Automated License Data System (ALDS) and Commercial Applications.
- B. Letter from Local Agency Formation Commission enclosing Resolution No. 2010-0003 adopting the proposed budget for Fiscal Year 2010-2011.
- C. Letter from Hands of Hope Service Center regarding donations for the Resource Center for Homeless Families. Referred to County Administrators Office and Administrative Services

MOTION: Move to accept and file      MOVED: Hal Stocker      SECOND: John Nicoletti  
AYES: Hal Stocker, John Nicoletti, Andy Vasquez, Mary Jane Griego, Roger Abe NOES: None  
ABSTAIN: None

IX. BOARD AND STAFF MEMBERS' REPORTS: Reports were received on the following:

Supervisor Stocker:

- Proclamation for facility on UC Davis Field Center's 50th Birthday
- Recognizing the Marysville Academic Decathlon Team at the schools award ceremony
- Financial condition of health services

Supervisor Abe: Memorial Adjournment - Mrs. Juanita Valentine

Supervisor Vasquez:

- National Day of Prayer held May 6, 2010
- Linda Villa Block Party held Saturday, May 8, 2010
- Olivehurst Community Cleanup held at the Airport May 8, 2010

Supervisor Nicoletti:

- Certification documents for levee work provided to FEMA
- Association of California Water Agencies Conference held May 5 - 7, 2010
- Beale AFB meeting regarding MC12 Liberty Program
- Smartsville Road meeting with Corps of Engineers held May 10, 2010

Supervisor Griego:

- Sacramento Area Council of Governments Transportation Committee held May 6, 2010
- Commended volunteers at District Three Community Cleanup held May 8, 2010
- Development of Wall of Fame at Yuba Gardens Intermediate School

X. CLOSED SESSION: The Board retired into closed session at 12:14 p.m. to discuss the following:

- A. Personnel pursuant to Government Code §54957(a) - Labor Negotiations - Deputy Sheriff's Association, Yuba County Employees Association, Management Supervisory Association (Law Enforcement), Deputy District Attorney's Association

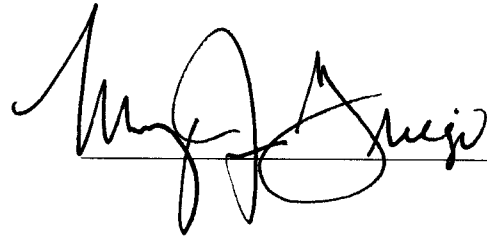
The Board retired returned from closed at 12:35 p.m. with all present as indicated above. There was no announcement.

XI. RECESS at 12:36 p.m. The Board reconvened at 2:01 p.m. with all those present as indicated above.

XII. 2:00 P.M. FISCAL YEAR 2010/2011 BUDGET WORKSHOP

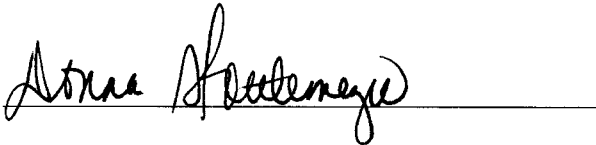
A. Receive budget information related to the upcoming fiscal year as well as the current fiscal year and provide staff direction as appropriate. (90 minute estimate) (215-10)  
County Administrator Robert Bendorf provided a Power Point presentation which is identified as Exhibit "A" and attached hereto and made a part of the minutes.

XIII. ADJOURN: 3:34 p.m. in memory of Mrs. Juanita Valentine by Chair Griego.



Chair

ATTEST: DONNA STOTTLEMEYER  
CLERK OF THE BOARD OF SUPERVISORS



Approved: June 1, 2010

# **YUBA COUNTY BOARD OF SUPERVISORS**

**BUDGET WORKSHOP**

**MAY 11, 2010**

## **ON TAP FOR TODAY**

- ✓ GENERAL FUND & NON-GENERAL FUND
- ✓ SIGNIFICANT COSTS
- ✓ FY 2009-2010 BUDGET (Current)
- ✓ FY 2010-2011 BUDGET
- ✓ FY 2011-2012 BUDGET

# **GENERAL FUND OVERVIEW**

## **WHAT IS THE GENERAL FUND?**

Departments and general items are budgeted here, for example;

Assessor, Clerk of the Board, Treasurer, Auditor,  
County Administrator, Public Guardian

Non department elements consist of Public Defender,  
contingencies, reserves, payments to meet state and  
federal requirements, etc.

**THE GENERAL FUND IS THE ONLY FUND  
THAT IS "LINKED" TO ALL OTHER FUNDS  
WITHIN THE COUNTY**



## **GENERAL FUND / DISCRETIONARY REVENUE**

### **WHAT IS A GENERAL FUND REVENUE?**

A General fund revenue is typically unrestricted in its use.

A General fund revenue can be allocated for any legitimate government expenditure per Board approval.

General fund revenue is commonly referred to as "Discretionary" revenue.

**TYPICAL  
GENERAL FUND /  
DISCRETIONARY REVENUES**

Property Tax  
Triple Flip  
Sales Tax  
Interest Earnings (GF)  
Transient Occupancy Tax  
Certain Fines and Fees (County share)  
Franchise Fees  
Tipping Fees

**GENERAL FUND /  
DISCRETIONARY REVENUE**

ACTUALLY RECEIVED, ESTIMATED AND PROJECTED\*\*

FY 2006-2007 (actual)	\$	34,009,052
FY 2007-2008 (actual)	\$	34,078,109
FY 2008-2009 (actual)	\$	29,681,052
FY 2009-2010 (budgeted)	\$	29,168,200
FY 2009-2010 (estimated)	\$	26,900,000
FY 2010-2011 (projected)	\$	26,610,549

\*\*does not include fund balance (dollars not spent in one year and carried over into the next)

## WHERE ARE GENERAL FUND REVENUES ALLOCATED AND SPENT?

General Fund revenues are allocated by the BOS and spent within the different departments of our organization.

General Fund revenues are also spent on non-department services (some mandated and some not) such as the Public Defender, required payments to the State of California for our "share of cost" for programs, LAFCO fees, etc.

## WHERE DO WE APPROPRIATE GENERAL FUND / DISCRETIONARY REVENUES?

PUBLIC PROTECTION	\$ 21,000,000	60 %
GENERAL GOVT	\$ 9,400,000	27 %
LAND USE*	\$ 1,400,000	4 %
HEALTH	\$ 1,000,000	3 %
SOCIAL SERVICES	\$ 952,000	3 %
CONTINGENCIES	\$ 1,100,000	3 %

Total	\$ 34,852,000	100%
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\*INCLUDES AGRICULTURE DEPT., CDSA AND PUBLIC WORKS

## **GENERAL FUND RESERVES**

### *Reserve Policy*

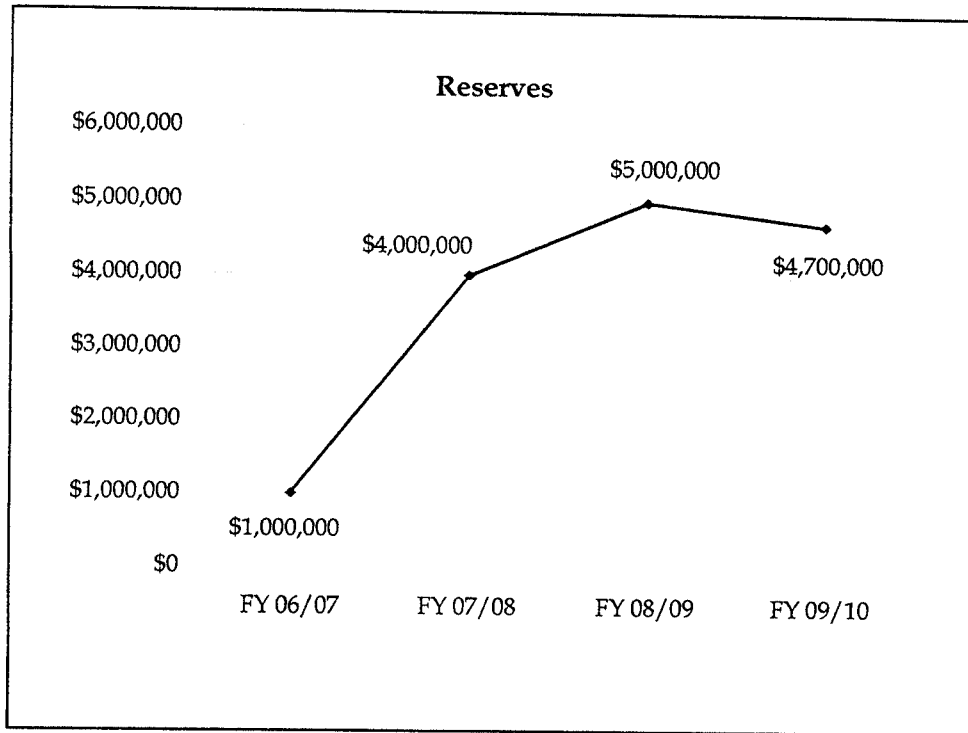
Reserves should be targeted at 6% of general fund appropriations (less capital outlay, reserves and contingencies).

## **GENERAL FUND RESERVES**

Additional revenue received beyond what was anticipated in a fiscal year can be set aside for future economic uncertainties – preference is to use one-time revenues.

Assists in the County's credit rating and other financial matters.

Yuba County first established reserves in 2006-2007 and adopted reserve policies.



**NON-GENERAL FUND**

## **NON-GENERAL FUND**

While some departments or "funds" are categorized as "NON-GENERAL FUND", they may still receive General Fund revenues

EXAMPLES.....

**Social Services** - a majority of their funding is from State and Federal sources but the department receives a general fund allocation each year

**Child Support Services** - ALL of their funding is from State and Federal sources

**Sheriff / DA / Probation** - While receiving some state and federal funding, and Public Safety Sales Tax, a majority of their funding is from the General Fund.

## PUBLIC SAFETY SALES TAX

In 1993 California voters passed Proposition 172, a sales tax initiative intended to benefit public safety.

Additional Sales Tax was intended to serve as mitigation for the property tax transfers from local government to the State that occurred in 1993-1994.

Sales Tax passed = 1/2 of 1%

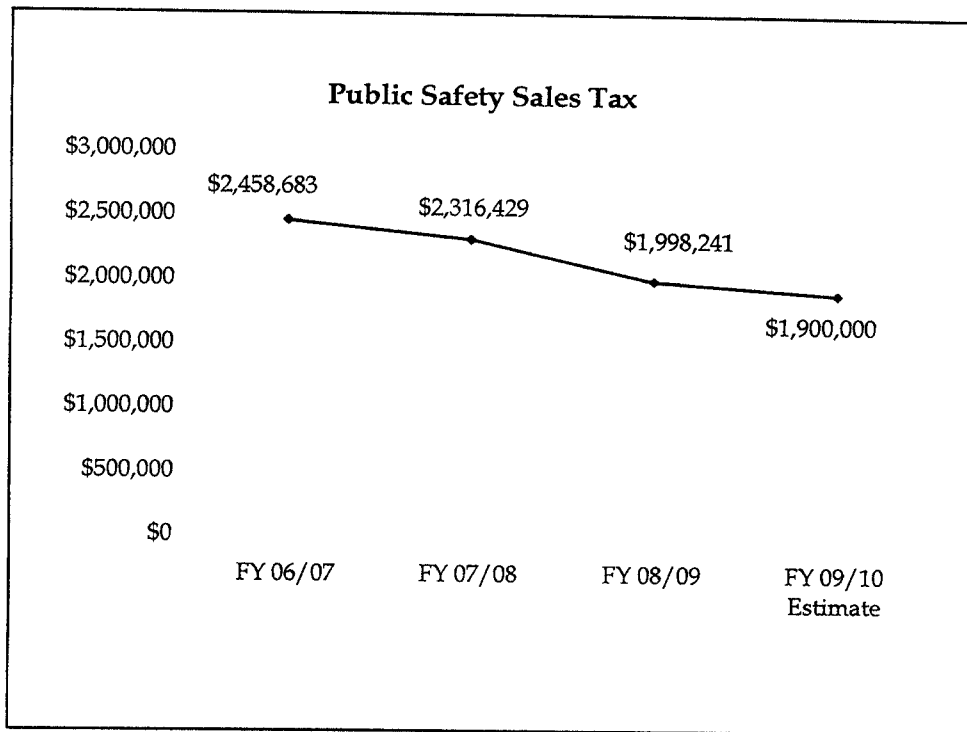
## PUBLIC SAFETY SALES TAX

In Yuba County, several public safety agencies receive these revenues:

Sheriff, DA, Probation	85%
Fire	15%

85% currently distributed as follows per internal agreement with the departments.

Sheriff	84.71%
DA	9.38%
Probation	5.91%



## PUBLIC SAFETY SALES TAX

Over a \$550,000 decline from FY 06-07 to projections for FY 09-10.

Projected Public Safety Sales Tax revenue currently estimated for FY 10-11 is approximately \$750,000 less than received in FY 06-07.



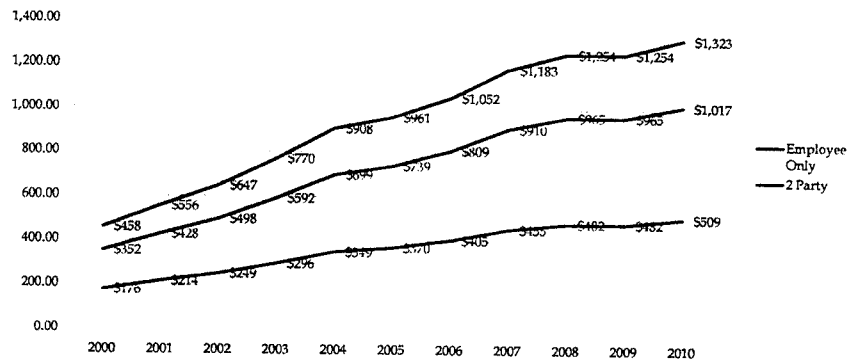
# SIGNIFICANT COSTS

## HEALTH INSURANCE (HEALTH, DENTAL & VISION)

FY 1999-2000	\$2,849,845
FY 2003-2004	\$5,873,714
FY 2010-2011	\$8,020,709*

*\*Estimated 5% increase beginning in January 2011 (doesn't include waivers)*

## PERS CHOICE RATES (base plan) Since 2000



189% increase since 2000  
11 ½ % average increase each year

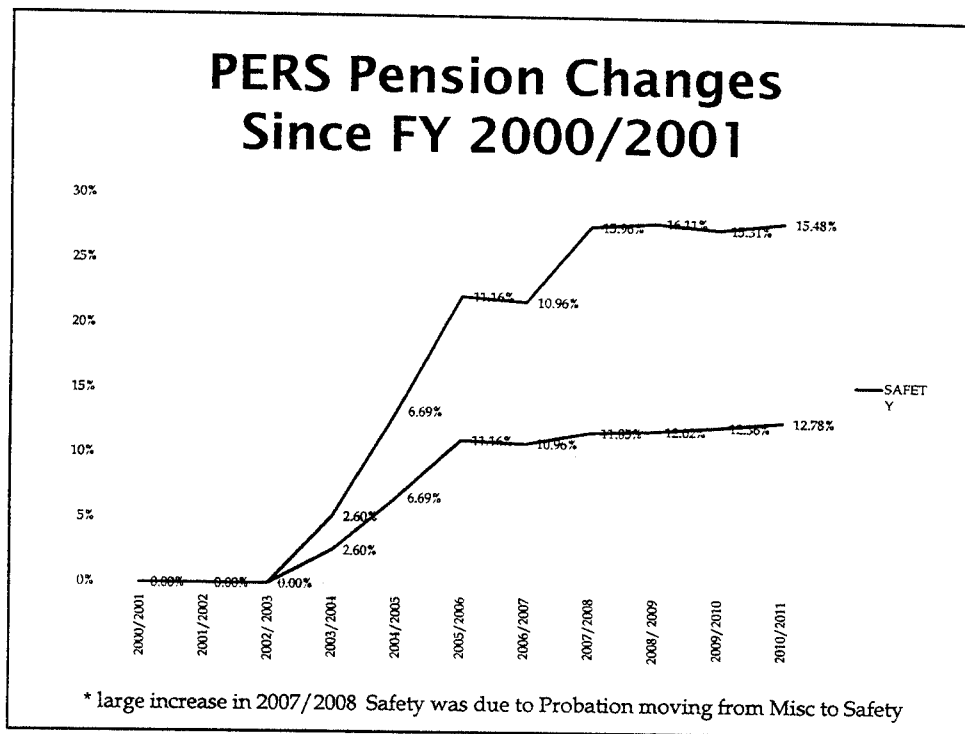
## PENSIONS

CalPERS - Pension Plan Administrator

All full time and permanent part time must be enrolled

Miscellaneous Retirement Plan - 2% @ 55

Safety Retirement Plan - 2% @ 50



## PENSIONS

### SHARE OF COST FOR PENSIONS (FY 09-10)

- Includes represented (contractual obligation) and non-represented employees

	<u>County</u>	<u>Employee</u>
Miscellaneous Employee	12.36%	7 %
Safety Employee	15.31%	0 % *

\*County pays 9% employee share beginning in 2007 & 2008 per the DSA and MSA contracts (County also pays 7% employee share of DSA non-safety beginning 2007)

## PENSIONS

### SHARE OF COST FOR PENSIONS (FY 10-11)

- Includes represented (contractual obligation) and non-represented employees

	<u>County</u>	<u>Employee</u>
Miscellaneous Employee	12.78%	0 % *
Safety Employee	15.48%	0 %

*\*Negotiated contract obligation of the County to pick up employee's share beginning 7/1/10; non-represented follows YCEA contract for benefits*

## PENSIONS

### PENSION COSTS (FY 10-11)

**\$7,932,000**

## **SALARIES**

### **FY 2010-2011 (estimated countywide)**

Includes represented and non-represented employees' base increases. Does not include contractual increases effective 7/1/10.

General Fund and Non-General Fund salaries combined (GF is approximately 40%)

**\$52,400,000**

## **FY 2010-2011**

### **BUDGET DEVELOPMENT**

## FY 2010-2011 Budget Calendar

5/7	Completed budget packets due to CAO
5/10 - 5/17	Internal review of budgets by CAO staff
5/17 - 5/28	County Administrator develops budget recommendations / CAO meets with Dept Heads.
5/25	Department budget requests submitted to BOS Budget Ad Hoc Committee for review
6/22	Recommended Budget submitted to BOS, set budget hearings for August 10-17 (est.), make copies available for public
7/21-22 (tentative)	Department Head/BOS Budget Workshop (1:30 - 4:30) & (8:30-4:30)
8/10 - 8/17 (tentative)	BOS holds public hearings on CAO Recommended Budget

## FY 2010-2011 BUDGET ASSUMPTIONS

General Fund structural deficit of approximately \$8 million that includes revenue reductions, one-time revenue uses in FY 09-10 and base cost increases.

General Fund Contracted Labor increases of approximately \$2 million

GF Reserves budgeted at least at policy level

GF Fund Balance to be used for FY 10-11 is estimated to be 80% to 120% less than Fund balance used for FY 09-10

**FY 2010-2011  
BUDGET GOALS**

CONFIRM DIRECTION WITH THE  
BOARD OF SUPERVISORS

**FY 2010-2011  
BUDGET GOALS**

Ongoing Revenues = Ongoing Expenditures

Minimize use of one-time funds to meet ongoing  
expenditures

A majority of the structural deficit is corrected in  
FY 2010-2011

Budget reserves per established BOS Policies (6%)

General Fund revenues are budgeted  
conservatively

Minimize service level reductions and layoffs

Others?

**DEPARTMENT BUDGET  
INSTRUCTIONS  
FY 2010-2011**

No new positions

**Reduce** FY 09-10 General Fund allocation to departments by 10%

Reduce line items as appropriate

Identify service level reductions

Reduce reliance on one-time revenue sources where possible

**FY 2010-2011  
PRELIMINARY RESULTS**

AFTER DEPARTMENTS HAVE SUBMITTED GF APPROPRIATION LESS  
10% AND INCLUDES OTHER NON-DEPARTMENT REDUCTIONS

<b>GF APPROPRIATIONS</b>	<b>\$ 30,210,000</b>
<b>GF REVENUES</b>	<b>\$ 26,610,000</b>
<b>TOTAL</b>	<b>\$ (3,600,000)</b>



**FY 2010-2011  
PRELIMINARY RESULTS**

**ASSUMPTIONS - (\$ 3,600,000)**

No General Fund Reserves budgeted

Contingencies budgeted at \$500,000

Labor cost increases associated with health insurance, longevity, merit, PERS are included

Contract increases are not included (7% PERS and 6% salary)

State of California

**FY 2010-2011  
PRELIMINARY RESULTS**

**NEED TO ADDRESS: (General Fund)**

Remaining Known Deficit	(\$ 3,600,000)
Contracted Labor Costs (7% & 6%)	(\$ 2,000,000)
Establish Reserves at approx. 6%	(\$ 2,000,000)
<b>TOTAL</b>	<b>(\$ 7,600,000)</b>

**FY 2010-2011  
PRELIMINARY RESULTS**

POTENTIAL SOLUTIONS:

Remaining Known Deficit (\$ 3,600,000)

Have Departments reduce their GF contribution by an additional 10%.

Have asked Labor Units for concessions, but still negotiating.

Board action - No application of 7% or 6% and mandatory furlough for UNREPRESENTED.

Impacts: Additional layoffs in General Fund and most likely Public Safety, service level impacts.

**FY 2010-2011  
PRELIMINARY RESULTS**

POTENTIAL SOLUTIONS:

Contracted Labor Costs (7% & 6%) (\$ 2,000,000)

Continue to negotiate to with Labor Units to eliminate this cost.

Impacts: Additional layoffs beyond 10% (and possibly 20%) requested by departments, service level reductions.

**FY 2010-2011  
PRELIMINARY RESULTS**

POTENTIAL SOLUTIONS:

Establish Reserves at approx. 6%            (\$ 2,000,000)

Use one-time General Fund revenue sources to  
adequately fund reserves.

Impacts: Less funding available in specific accounts  
for uncertainties such as health insurance and  
liability.

**REVENUE SUMMARY  
for  
FY 2010-2011 & FY 2011-2012**

No significant revenue increases for GF  
Discretionary revenue (most likely static)

No significant revenue increases for Public Safety  
Sales Tax (most likely static)

No cost of business increases provided by the  
State of California for programs we administer  
and possibility of reductions

**EXPENDITURE SUMMARY  
for  
FY 2010-2011 & FY 2011-2012**

Expect cost Increases for Health Insurance and Pensions

Merit and Longevity annual cost increases

Expectation of new State mandated costs or higher share of costs for County

**WRAP-UP**

QUESTIONS / COMMENTS

FURTHER DIRECTION