



## **2020-21 Financial Position and Draft Operating Budget: Revised Based on Trustee Feedback**

**To:** Special Finance, Budget and Enrolment Committee

**Date:** 15 July, 2020

**Report No.:** 07-20-3924

### **Strategic Directions**

- Transform Student Learning
- Create a Culture for Student and Staff Well-Being
- Provide Equity of Access to Learning Opportunities for All Students
- Allocate Human and Financial Resources Strategically to Support Student Needs
- Build Strong Relationships and Partnerships Within School Communities to Support Student Learning and Well-Being

### **Recommendation**

It is recommended that the Update to the 2020-21 Financial Position and Draft Operating Budget be received.

### **Context**

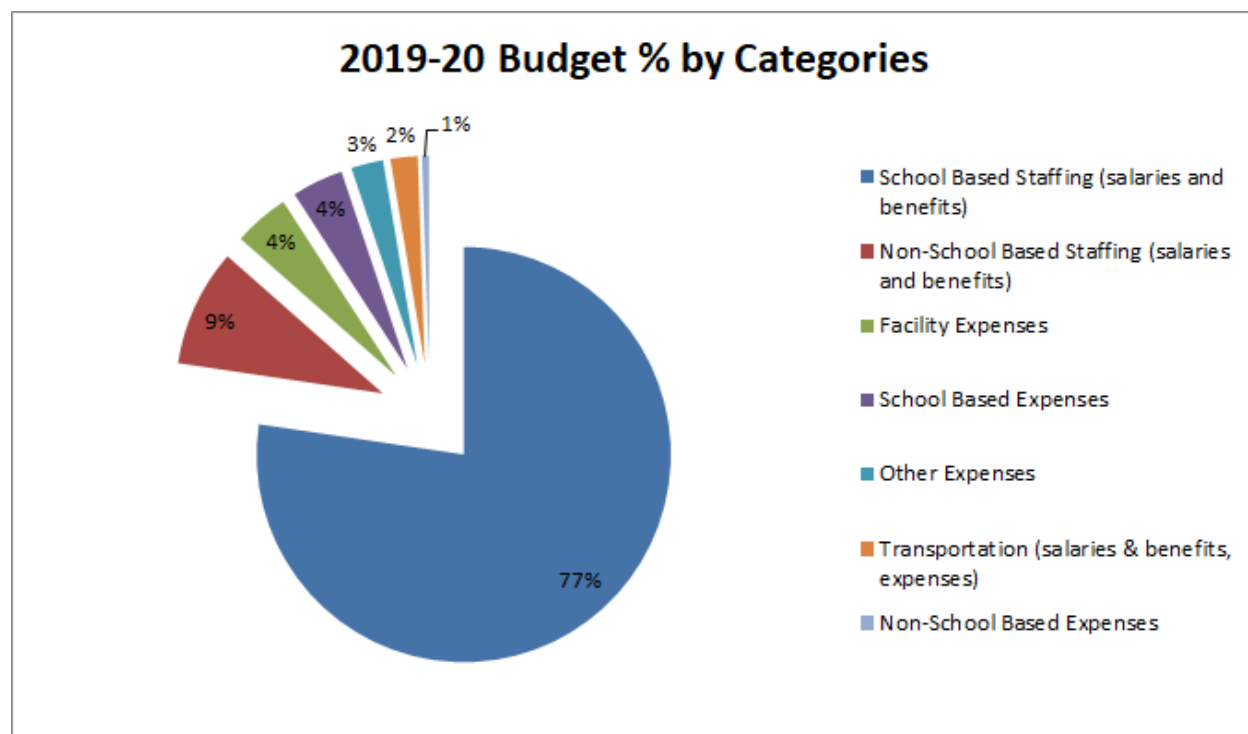
Staff have prepared this draft operating budget based on the information available as of June 30 and best estimates for the upcoming school year. Given the unprecedented nature of the COVID-19 pandemic, there is no experiential data or history to draw on. Therefore, until further information is known and school boards gain experience from returning to school in the fall, staff have only included COVID-19 costs for the first four months of the year. Staff are hopeful that the budget impacts of COVID-19 will gradually diminish as virus infection rates continue to decline and the Ministry announces additional funding to support school boards.

Staff will continue to update the budget projection as new information becomes available and the situation evolves. Staff will inform Trustees and stakeholders at both the July 15 and August 5 Special FBEC meetings. Staff will also update the budget in

November as part of the Revised Estimates submission to the Ministry. Staff will keep Trustees updated throughout the fall as more information becomes available.

Given the uncertainty of how the pandemic will progress in Ontario and growing public concern around the impact of the pandemic on the health, safety and education of students, staff have built a budget assuming no changes to the base budget. Staff feel that moving into the reopening of the system while potentially making changes to current operations would not be in the best interests of the system, and could negatively impact staff and student well-being. Since the projected operating deficit is primarily due to additional COVID19 costs, staff have determined that the use of reserves to offset the projected deficit is the appropriate strategy at this time. As decisions about program delivery, operating protocols and, system reopening become known staff will make any necessary budget adjustments.

The annual operating budget for the Toronto District School Board (TDSB) is approximately \$3.4B. Based on the 2019-20 budget, approximately 86% of the operating budget (before amortization) is associated with staff costs, with 77% of the operating budget associated specifically with school-based staffing.



The TDSB is committed to using all resources responsibly and effectively. However, the funding provided by the provincial government does not fully meet the needs of students in Toronto. This has resulted in significant funding gaps in areas such as teacher costs, Special Education and supply staff. In order to address these funding gaps and to ensure that the needs of our students are met, TDSB is required to find savings in other areas within the Board to balance its annual budget. A full listing of these gaps is reported in the Financial Facts report, which is available on [www.tdsb.on.ca/budget](http://www.tdsb.on.ca/budget).

This report contains the following sections and provides a complete picture of the forecasted financial position of the Board:

- Update on Year 2 savings targets
- Changes to base operating budget for 2020-21
- Impact of COVID-19 on operating budget
- Update on projected working funds available to balance budget
- Revised 2020-21 draft TDSB forecasted financial position 2020-21
- Operating budget assumptions and risks

### Update on Year 2 Savings Targets

In June 2019, the Board passed a balanced budget, with total reductions of \$67.8M over two years (2019-20 and 2020-21). The first year had reductions totalling \$46.8M, with \$21.0M of additional reductions planned for 2020-21.

The chart below provides an update on the Year 2 options to balance passed at board in June 2019:

Item	Original Budgeted Savings	Current Projected Savings	Update	Impact
Learning Centres	(\$1.4M)	\$0.0M	In the 2019-20 budget plan there was a reduction of 12FTE K to 12 Learning Coaches in Learning Centres. This allocation was to be reinstated if budget permits. Given the impact of COVID-19 on the TDSB's financial position and the reallocation of resources to support students during the pandemic, this allocation will not be reinstated.	Although these resources will not be restored there are transitional supports for students as a result of the COVID19 pandemic and those
Student Support Services	(\$0.9M)	\$0.0M	In the 2019-20 budget plan, there was a reduction of 3FTE Speech and Language Pathologists and 4.5FTE Social Workers. This	

			allocation was to be reinstated if budget permits. Given the impact of COVID-19 on the TDSB's financial position and the reallocation of resources to support students during the pandemic, this allocation will not be reinstated. Additional supports will be added through the Mental Health funding.	realignment of resources are outlined later in the report.
Leadership and Learning	(\$1.2M)	(\$0.3M)	In the 2019-20 budget plan, there was a reduction of 2.0FTE central staff, 4.0FTE research staff and 5.0FTE central teachers. This allocation was to be reinstated if budget permits. Given the impact of COVID-19 on the TDSB's financial position and the reallocation of resources to support students during the pandemic, this allocation will not be fully reinstated.	
Professional Development	(\$2.5M)	(\$1.0M)	In the 2019-20 budget plan, this reduction to the previous Professional Development allocation was to be reinstated if budget permits. Given the impact of the pandemic, the total Professional Development allocation could not be reinstated.	
International Baccalaureate	\$1.54M	\$0.8M	Registration fees were introduced for the IB	Currently experiencing

Diploma Programme			program. These fees provide recovery of costs associated with operating the program.	reduced enrolments even though a financial assistance program has been established to ensure equity of access for all students.
Outdoor Education	\$1.51M	\$0.5M	The full reductions cannot be achieved because Collective Agreements settled with CUPE have protected complement provisions.	Students will continue to have access to Outdoor Education and these reductions will be accomplished through program modifications.
International Visa Students	\$2.0M	\$0.0M	Staff continue to monitor the impact of worldwide health concerns and will update as new information becomes available.	As a result of the worldwide health concerns, TDSB is seeing a decrease in student enrolment.
Supplementary Teachers – French	\$12.15M	\$2.0M	The full amount of savings will take some time to achieve. Planning and allocations are being implemented to gain further savings in future years.	As changes to the French program delivery model are implemented, further savings will be realized by achieving optimal class sizes.
Supplementary Teachers – Gifted	\$3.4M	\$0.5M	The full amount of savings will take some time to achieve. Planning and allocations are being implemented to gain further savings in future years.	It will take longer to achieve the optimal class sizes.

Transportation – Gifted and French	\$1.9M	\$0.0M	This reduction was removed as it would not be possible to implement in an equitable way until programs locations are adjusted.	There will be no changes to either Gifted or French transportation as this change will not be implemented. This does not include any COVID-19 related changes to transportation that may be required.
Transportation – Bell Times	\$2.5M	\$2.5M	Implementation of adjusted bell times underway.	This will impact both parents and staff as they adjust to new schedules. Information has been sent to staff, parents/guardians and stakeholders (e.g. childcare centres) regarding this change.
Lunchroom Supervisors	\$2.0M	\$1.0M	This full reduction cannot be achieved because Collective Agreements settled with CUPE have protected complement provisions.	This means that local decision making to support schools will be limited.
<b>Totals</b>	<b>\$21.0M</b>	<b>\$6.0M</b>		

### Changes to the Base Operating Budget for 2020-21

This year, due to the challenges of operating during the COVID-19 pandemic, the TDSB's budget process has been modified. In order to highlight the impact of the

pandemic on the TDSB's operating budget, staff have separated COVID-19 impacts from the TDSB's base budget.

In a typical year, adjustments are made to the base budget to reflect changes in programming, policy, external influence and other factors. Outlined below are some of the changes to the base budget anticipated for the 2020-21 school year. This does not include any COVID-19 related changes or costs.

#### Base Budget Revenue Changes

While the Ministry of Education provided additional funds for labour agreements, these funds are a flow through to the Board's budget since there are offsetting expense increases as well.

The items outlined below are incremental changes over 2019-20 Grants for Student Needs:

Item	Amount	Description
Supply Teacher funding	\$3.4M	Funding to support increases in supply costs that school boards have been experiencing.
HST and Vendor Contract Rebates	\$2.0M	TDSB annually commissions an external consultant to review HST and vendor payment processes. It is anticipated that this work will lead to an additional \$2.0M from HST rebates and vendor recoveries.
Goods Receipt Invoice and Receipt Clearing Adjustments	\$6.0M	Staff continue to work with departments and schools to correct historic purchase order discrepancies. The retroactive adjustments from 2018 and 2019 fiscal years will result in expense reductions of approximately \$6M.
Educational Software	\$0.2M	Funding to support the transfer of responsibility of purchasing educational software previously paid by the Ministry and provide to school boards free of charge.
Bank Interest	(\$2.5M)	Due to the economic impact of the pandemic, interest rates have dropped significantly.

		Staff are currently projecting a drop in revenue of \$3.5M.
Total	\$9.1M	

#### Base Budget Expenditure Changes

Item	Amount	Description
Payroll Taxes and Future Employee Benefits	\$5.0M	Impact of increases in the rates of CPP, EI, WSIB and OMERS, as well as the actuarial impact of Future Employee Benefits is forecasted to be approximately \$5.0M.
Insurance Premiums	\$4.0M	Increases in property insurance due to fires
New Educational Software	\$0.5M	This is the cost of software previously provided to school boards by the Ministry of Education (net of funding increase).
Student Information System	\$7.3M	Board approved the implementation of a new student information system. While the cost represents work completed, payment will be over 4 years.
Information Technology Infrastructure	\$1.7M	This represents software services needed to keep IT infrastructure current and active.
Centre of Excellence for Black Student Achievement	\$1.9M	This is the incremental cost of establishing the Centre of Excellence for Black Student Achievement.
Enhanced Employee Services Investigation Resources	\$0.3M	The Executive Superintendents of Employee Services and Human Rights and Indigenous Education have been reviewing current procedures in the area of Human Rights and Workplace Harassment, specifically to enable the Human Rights Office to focus more deeply on a wide variety of needs

		related to Human Rights (investigations, policy development, and education). Procedural changes that allow non-Human Rights workplace harassment matters to be moved to Employee Services will be adopted. This will bolster the commitment to our Human Rights work under the Multi-Year Strategic Plan while allowing us to improve our responsiveness in the area of workplace harassment.
Business Services System	\$0.5	In order to improve efficiency in budget reporting and preparation, additional software is needed (estimated to be \$0.4M). In addition, an automated expense reimbursement platform is needed to streamline the payment process (estimated cost of \$0.1M).
School Budgets	(\$3.0M)	Reallocation of technology allocation from school budgets to support the centralized purchase of technology as part of the pandemic response.
Classroom Teachers	(\$20.0M)	The EFTO's collective agreement settlement has resulted in a funding/staffing level in grades 4 to 8 which has resolved a long-standing gap, resulting in a savings of approximately \$20.0M to the TDSB budget.
Total	(\$1.8M)	

### Impact of COVID19 on Operating Budget

The Ministry of Education provided the following funding to support school boards during the COVID-19 pandemic:

Item	Amount	Description
Technology Funding	\$1.8M	The Ministry announced \$15M province-wide to support increased technology needs

Item	Amount	Description
		during the pandemic. While individual board-by-board allocations have not yet been provided, TDSB has forecasted its portion to be \$1.8M.
Mental Health Funding	\$1.2M	The Ministry announced \$10M province-wide for increased mental health services to support the continued learning and well-being of students during the pandemic. While individual board-by-board allocations have not yet been provided, TDSB has forecasted its portion to be \$1.2M.
Personal Protective Equipment (PPE)	\$0.5M	The Minister announced funding of \$4M province-wide to support the purchase of PPE for school boards. While individual board allocations have not yet been provided, TDSB has forecasted its portion to be \$0.5M.
Total	\$3.5M	

The following items relate to COVID-19 impacts on the TDSB's 2020-21 operating budget. The return to school plans will be based on direction from the Ministry of Education and guidance from public health authorities. This direction and guidance may change as the pandemic evolves. The details below are based on the most current information available and will be updated as changes occur.

Should any changes be required as a result of protocols or guidelines, staff will present updates at the August 5 Special FBEC meeting where the final recommendations for the 2020-21 budget will be presented.

Staff will update Trustees as additional information becomes available. However, to ensure that the appropriate supports are in place for September and given order lead times, staff are presenting the recommendations below.

The impacts due to COVID-19 have been divided into two areas: those impacting both revenues and expenses of the board, and those only impacting expenditures.

## Revenue and Expense Impacts

**Permit Revenues** – Due to physical distancing protocols and the additional cleaning required after permits, staff are recommending the following option to Trustees to alleviate budget pressures in this area.

During the pandemic, all permit holders would be charged a surcharge to offset the additional cleaning required. This would allow the permit holders who comply with Toronto Public Health guidelines to continue their operations on TDSB sites. This would also mean that there would be no impact to the Board's budget as the surcharge would offset additional costs. There may be some groups that will not be granted access to the space through permits, and the revenue impact from these groups will be considered. Staff are working to identify the additional surcharge that would be required and will present this information at the July 15 meeting.

On an annual basis, permits account for approximately \$9.8M of revenue. Staff are forecasting limited permits during the first four months of the school year due to limited staffing or Public Health protocols, and the impact to the Board's budget would be \$2.3M.

**International Student Tuition** – Due to the pandemic, it is anticipated that there will be a reduction in enrolment of approximately 760 international students which represents \$11M in tuition loss in 2020-21. The reduced tuition revenue will be offset somewhat by the need for fewer teachers and commission savings. In addition the International students department is looking to provide online learning for international students. The forecasted net impact of these changes is approximately \$4.4M to TDSB's budget.

## Expenditure Changes

**Technology** – Staff are working to procure additional technology to support student learning and to allow for the technology that was distributed during the 2019-20 school year to remain with students until there is a full return to school. Staff are planning to invest \$4.9M in technology through the realignment of school budgets and the additional funding provided by the Ministry. This will provide approximately 12,000 Chromebooks and 3,000 iPads to the system.

**Personal Protective Equipment (PPE)** – Staff are working to secure various types of PPE to support the safe return to school and work for staff and students. TDSB is working closely with Toronto Public Health to determine the types and levels of PPE required. As there are no templates or previous models to draw on staff have had to estimate yearly usage. Staff are currently forecasting a need of \$1.5M of PPE for the first four months of the school year. With the previously mentioned funding of \$0.5M, it would bring the budget impact to \$1M. This would provide masks, face shields, gloves and other equipment to staff and students when social distancing is not possible.

**Facilities Related Costs** – The Facility Services department, working with Health and Safety, have developed a projection of approximately \$4.2M in additional staff costs required to meet the cleaning protocols during the pandemic. This additional budget allocation would provide the equivalent of 96.5 FTE of caretakers for the system. In addition, \$2.2M will be needed for additional cleaning supplies. It is projected that the costs for the first four months of school will be approximately \$4.2M. This increase assumes 52.0 FTE additional caretakers will be provided through the Worker's Protection Fund.

**Health and Safety Staffing** – Due to increased demands for assistance and support from the Health and Safety department during the pandemic, staff recommend hiring two additional Health and Safety Officers and one nurse (for one year terms) at a total cost of \$320,000.

**Special Education** – To support our students with special needs and their transition back to school, the Special Education department has asked for the following supports:

- 5 Blind and Low Vision Educational Assistants
- 2 Social Workers to support blind and low vision students
- 5 Deaf and Hard of Hearing Educational Assistants
- 5 Educational Assistants to support developmentally delayed students
- 5 Special Needs Assistants to support developmentally delayed students
- 2 Board Certified Behavior Analysts (BCBA) to support ASD students
- IT technician to support SEA equipment and students
- Various professional development and materials totalling \$110,000

The total of this request is \$2.1M.

**Professional Development** – Investments in professional development to support students and staff are being provided in the following areas:

- Early Literacy Intervention Resources and Training \$0.25M
- Academic professional development in various areas \$2.15M
- Operations professional development in various areas \$0.2M

**Interpretation and Translation Services** – Due to the increased need to communicate with families and the community during the pandemic, an additional \$0.6M is being allocated to support interpretation and translation services. Staff are currently forecasting \$0.2M will be incurred during the first four months of the school year.

### Summary of COVID19 Impacts

The chart below provides a summary of the COVID-19 impacts to the TDSB's budget. As stated previously, until further information is known and school boards gain experience from returning to school in the fall, staff have only included COVID-19 costs

for the first four months of the year. Staff are hopeful that COVID-19 related budget impacts will gradually diminish as virus infection rates continue to decline and if the Ministry announces additional funding to support school boards.

### **Summary of COVID19 Impacts**

<b>Item</b>	<b>Amount</b>
Permit Revenue Decrease - 4 month impact	\$2.3M
Decrease in International Students – Full year impact	\$4.4M
Technology Requirements – Full year impact	\$4.9M
PPE – 4 month impact	\$1.5M
Facilities Cost - Caretaking and Supplies – 4 month impact	\$4.2M
Health and Safety Department increases – Full year impact	\$0.3M
Special Education – Full year impact	\$2.1M
Professional Development – Full year impact	\$2.6M
Interpretation and Translation Services - 4 month impact	\$0.2M
Total	\$22.5M

### **Update on Working Funds available from 2019-20**

As per the previous report, the balance of working funds available to support an operating deficit is projected to be \$11.1M. Per Ministry regulation, school boards can only have an in-year deficit equal to the lesser of working funds or 1% of operating funds. Based on projections for 2019-20, this means the maximum operating deficit without Ministry special approval is \$29.5M.

### **Budget Forecast for 2020-21**

The financial projection for 2020-21 has been updated from the March 12 three year projection based on the information above. As further information and decisions are made, this projection will be updated and reported to both the July 15 and August Special FBEC committees.

## Projected 2020-21 Financial Position

As at July 4, 2020

(millions)

<b>Forecasted Financial deficit from 2019-20 - Surplus/(Deficit)</b>				<b>(\$27.2)</b>
<b>Year two Savings achieved</b>			\$6.0	
<b>Revenue Changes</b>				
	Supply Teacher Funding	\$3.4		
	HST rebates	\$2.0		
	Goods Receipt/Invoice Receipt Clearing Reconciliation	\$6.0		
	Educational software	\$0.2		
	Bank Interest	(\$2.5)		
	<b>Total Revenue Changes</b>		\$9.1	
<b>Base Budget Changes</b>				
	Payroll Taxes and Future Employee Benefits	(\$5.0)		
	Insurance Premiums Increase	(\$4.0)		
	Educational Software	(\$0.5)		
	Student Information System upgrade	(\$7.3)		
	Information Technology Infrastructure	(\$1.7)		
	Centre of Excellence for Black Student Achievement	(\$1.9)		
	Enhanced ES Investigation Resources	(\$0.3)		
	Business Services Systems	(\$0.5)		
	School Budgets utilized to support remote learning	\$3.0		
	Class size teachers	\$20.0		
	<b>Total Base Budget Adjustments</b>		\$1.8	
<b>Net Base Budget Surplus/(Deficit)</b>				<b>(\$10.3)</b>
<b>Ministry Funding of COVID-19</b>				
	Technology Funding		\$1.8	
	Mental Health Funding		\$1.2	
	Personal Protective Equipment (PPE)		\$0.5	
	<b>Total Funding COVID-19</b>			3.5
<b>COVID19 Cost Impacts (projected for first 4 months)</b>				
	Permits		(\$2.3)	
	International Students		(\$4.4)	
	Technology		(\$4.9)	
	PPE		(\$1.5)	
	Facilities		(\$4.2)	
	Health and Safety		(\$0.3)	
	Special Education		(\$2.1)	
	Professional Development		(\$2.6)	
	Translation		(\$0.2)	
	<b>Total COVID19 Impacts for first 4 months</b>			<b>(\$22.5)</b>
<b>Net Forecasted Financial Position 20-21</b>				<b>(29.3)</b>
<b>Projected Opening Working Fund balance</b>				<b>29.7</b>

## 2020-21 Operating Budget Assumptions and Risks

The following items have been identified as risk factors that could impact the 2020-21 operating budget. While these items are only risks at this time, staff have estimated the range of potential impact each item could have to the budget. Due to the high degree of uncertainty, these risks have not been included in the budget at this time. As additional information becomes known, these assumptions and risks will be updated.

### Pandemic Risk

As school boards have not yet resumed regular operations during the pandemic, resources needed to support staff and students will not be fully quantifiable until the fall. Areas of risk for the Board are as follows:

Revenue Decreases – Depending on how the pandemic evolves, revenues related to permits, cafeteria sales, leases, international visa students, childcare, Extended Day Programs and community programs may be impacted further than the current forecasts.	<p>We have estimated that the following revenues could further decrease by the amounts listed in the ranges below:</p> <p>Interest income: \$2.5M to \$4M.</p> <p>International Students: \$1M to \$2M</p> <p>Permits and Pools: \$2M to \$5M</p> <p>Childcare and EDP: \$0.5M to \$2M</p> <p>Cafeterias: \$1M to \$3M</p>
Staffing Costs – if more staff are required, this will cause additional pressure if it exceeds the levels planned for in this budget.	<p>It is difficult to determine the level of risk until a decision of staff required is made, and if additional</p>

	funding is provided by the Ministry.
Operating Expenses – items such as PPE and cleaning supplies are forecasted based on staff's best estimates. If additional resources for staff and students are required, it will impact the TDSB's budget.	The financial risk could be between \$2M to \$10M, depending on the impact of the pandemic
Additional costs may be projected if there is an increase in infection levels and if there are extended school or system closures.	The amount is not determinable

<p><i>Enrolment</i> – Since the Board's revenue is mainly determined based on its enrolment, projections are potentially an area of significant risk, specifically related to newcomer students (impacting both Pupil Foundation and English as a Second Language) and French as a Second Language (FSL).</p> <p>Planning has provided detailed projections of school-by-school enrolment. These enrolments are based on the best information available and historical trends. In 2020-21, the enrolment for regular day school students is based on student counts on October 31 and March 31 each year. The enrolments this year may be subject to change due to the impact of pandemic. Newcomer enrolment projections could be lower due to changes in immigration patterns resulting from the pandemic. The FSL enrolment may be impacted due to parent concerns around sending their child to another school on the bus or supporting them during an alternative delivery of curriculum.</p>	The impact of lower enrolments could be between \$2M to \$7M
<i>Supply Costs</i> – Staff have maintained the previous year's supply cost budget due to the uncertainty of the pandemic.	The uncertainty of risk in supply costs is due to not knowing the impact of the pandemic on

	<p>school operations. If the pandemic escalates to the point of system closures, the board may again save costs. However, if infection rates remain relatively low, then additional costs could be incurred due to increased incidents of sickness related to pandemic. Another factor impacting the level of risk is the availability of staff during the pandemic. The range of risk is from savings of \$14M to cost increase of \$20M.</p>
<p><i>Inflation</i> – Staff have assumed normal inflation impact on fuel and utility costs in 2020-21. Should there be a significant inflationary impact in these areas, the result would be an added budget pressure.</p>	<p>The risk is estimated to be between \$2 to \$5M.</p>
<p><i>COVID-19 and Funding Announcements</i> – As stated above, TDSB has assumed the funding amounts for the grants announced in Technology, Mental Health and COVID-19 supplies. Adjustments will be necessary if there are future changes in these assumptions.</p>	<p>The risk of high grant estimate error is in the range of \$0.1M to \$0.5M</p>
<p><i>Transportation</i> – There are several factors to be considered in the delivery of transportation, including:</p> <ul style="list-style-type: none"> <li>• The number of drivers returning to work as approximately</li> </ul>	<p>The risk of additional costs for cleaning and routing could be</p>

<p>12% of TDSB drivers are in the high risk group. In addition, retaining drivers in normal school start is a challenge in the GTA area;</p> <ul style="list-style-type: none"> <li>• The delivery model for the fall has not yet been determined; and</li> <li>• The number of families who decide not to transport their children on school buses or TTC could have an impact on the cost of transportation.</li> </ul> <p>Therefore, at this point, no additional budget has been allocated to transportation.</p>	<p>between \$2M to \$4M.</p>
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## Action Plan and Associated Timeline

During the period from July 16 to July 31, staff will update the budget with these recommendations and any new information that may come from the following areas:

- Ministry of Education
- Ministry of Labour
- Ministry of Health
- Toronto Public Health
- New estimates based on update information from other sources.

The final report and 2020-21 operating budget will be submitted to Board Services for publication to Trustees and on the public website on July 31, 2020. A Special FBEC will recommend the final draft to Board on August 5, with approval of the budget at a Special Board August 6.

Staff will complete and submit the required budget documentation to the Ministry of Education on or before August 19.

## Resource Implications

School boards are required to submit a balanced budget to the Ministry of Education by August 19, 2020. School boards can have a deficit of up to the lesser of one percent of the school board's operating revenue or the accumulated surplus for the preceding school year (consistent with the requirements set out in regulation Ontario Regulation 280/19). If a school board anticipates an in-year deficit of greater than one percent in its operating allocation, then Minister approval is required. Under either scenario, the school board must provide a deficit recovery plan.

## Communications Considerations

This revised report will be highlighted on the TDSB budget webpage.

## **Board Policy and Procedure Reference(s)**

N/A

## **Appendices**

N/A

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