

## Proposed Budget

Teton County Hospital District	
Budget Hearing Information	
625 E. Broadway, PO Box 428	Location: St. John's Medical Center Board Room
Jackson, WY 83001	Date: 7/19/2018
307-739-7641	Time: 12:00 PM
Teton County	Budget Prepared by: Alisa Lane

**S-A BUDGET MESSAGE** W.S. 16-4-104(d)

St. John's Medical Center's (the Medical Center's) finance and administrative team developed the proposed budget for the fiscal year (FY) ending June 30, 2019 with critical input from department managers, the Finance / IT Committee, and The Board of Trustees. Several key assumptions were made to arrive at the basis for the budget. These assumptions include flat inpatient volume, a 3.5% outpatient volume increase, a Living Center average daily census of 48 residents (which is near its functional capacity), and a 4.8% average price increase. Historically the Medical Center has aimed for a rate increase at or below the national hospital services Consumer Price Index which was 5.2% for March 2018. Although contractual deductions increased during FY 2018 due to an increase in Medicare patients, due to the rural nature of the Medical Center, aided by our conservative price increases, and based on historical data, the FY 2019 revenue deductions, were budgeted to be consistent with the FY 2018 projected deductions. In addition, the Medical Center was accepted to the Community Rural Hospital Demonstration program, which reimburses inpatient Medicare cases on a cost basis, this should help stabilize FY 2019 revenue collections. On the expense side, an increase in employee compensation, the cost of employee health insurance, and higher software maintenance costs due to the implementation of a new electronic health record was projected.

In addition to recurring capital investments, the FY 2019 capital budget includes a budget for the roof replacement, space remodels and design costs for the new Living Center, which will be supported by the St. John's Hospital Foundation and the voter approved SPET. Foundation funding of the Living Center project will be contingent on project completion and will flow with the timing of the project while the SPET distribution is expected to begin this year.

It is important to realize that due to the relatively small size of St. John's Medical Center and the community population, this budget is highly sensitive to small changes in revenue, volume, payor mix, collections, and expenses. Thus the proposed budget, as presented today, is based on the current assumptions outlined in this proposal.

The proposed FY 2019 operating budget is currently still in draft form.

**S-B RESERVE DESCRIPTION**

Our Reserve Fund is a Rainy Day Fund that is defined as follows: The district may accumulate retained earnings in any enterprise or intergovernmental service fund or accumulate a fund surplus in any other fund. With respect to the general fund the accumulated fund balance may be used to meet any legal obligation of the district or to: Provide cash to finance expenditures from the beginning of the budget year until general property taxes and other revenues are collected or Provide a reserve to meet emergency expenditures.

**S-C**

Names of Board Members	Date of End of Term
Cynthia Hogan	11/1/20
Elizabeth Masek	11/1/18
Michael Tennican	11/1/18
Barbara Herz	11/1/18
C. Scott Gibson	11/1/20
Joe Albright	11/1/18
Bruce Hayse	11/1/20

	Does the district have regular office hours exceeding 20 hours per week? <input checked="" type="checkbox"/> Yes
<b>If Yes, enter</b>	
Address of office:	PO Box 428
City, State, Zip:	Jackson, WY 83001
Phone Number:	307-733-3636
Hours Open:	Office Hours 8 a.m. - 5 p.m. Mon-Fri / Emergency 24 hr/day, 7 days/week

Where are the minutes of your board meeting available for public review?  
<https://www.tetonhospital.org/board/board-meeting-minutes-highlights>

How and where are the notices of meeting posted for the public?  
 Website and local newspaper.

Where are the public meetings held?  
 The Hospital Board Room

## PROPOSED BUDGET SUMMARY

OVERVIEW		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-1	<b>Total Budgeted Expenditures</b>	\$121,600,556	\$123,081,772	\$131,076,801	\$131,076,801
S-2	<b>Total Principal to Pay on Debt</b>	\$910,000	\$165,000	\$825,000	\$825,000
S-3	<b>Total Change to Restricted Funds</b>	\$0	\$0	\$1,198	\$1,198
S-4	<b>Total General Fund and Forecasted Revenues Available</b>	\$182,817,370	\$181,575,143	\$202,675,217	\$202,675,217
S-5	<i>Amount requested from County Commissioners</i>	\$4,518,636	\$4,274,396	\$5,224,767	\$5,224,767
S-6	<b>Additional Funding Needed :</b>			\$0	\$0

REVENUE SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-7	<b>Operating Revenues</b>	\$107,048,714	\$109,710,602	\$119,203,298	\$119,203,298
S-8	<b>Tax levy (From the County Treasurer)</b>	\$4,518,636	\$4,274,396	\$5,224,767	\$5,224,767
S-9	<b>Government Support</b>	\$0	\$0	\$8,196,203	\$8,196,203
S-10	<b>Grants</b>	\$623,570	\$683,286	\$712,116	\$712,116
S-11	<b>Other County Support (Not from Co. Treas.)</b>	\$0	\$0	\$0	\$0
S-12	<b>Miscellaneous</b>	\$3,286,971	\$914,412	\$961,813	\$961,813
S-13	<b>Other Forecasted Revenue</b>	\$1,352,492	\$5,460	\$0	\$0

S-14	<b>Total Revenue</b>	\$116,830,383	\$115,588,156	\$134,298,197	\$134,298,197
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Teton County Hospital District

FY 7/1/18-6/30/19

EXPENDITURE SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-15	<b>Capital Outlay</b>	\$13,232,433	\$8,741,897	\$9,741,085	\$9,741,085
S-16	<b>Interest and Fees On Debt</b>	\$1,236,637	\$1,222,125	\$1,202,906	\$1,202,906
S-17	<b>Administration</b>	\$25,160,711	\$25,915,195	\$28,764,239	\$28,764,239
S-18	<b>Operations</b>	\$58,742,338	\$62,781,183	\$65,499,212	\$65,499,212
S-19	<b>Indirect Costs</b>	\$23,228,436	\$24,421,373	\$25,869,358	\$25,869,358

S-20	<b>Total Expenditures</b>	\$121,600,556	\$123,081,772	\$131,076,801	\$131,076,801
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DEBT SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
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S-21	<b>Principal Paid on Debt</b>	\$910,000	\$165,000	\$825,000	\$825,000
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CASH AND INVESTMENTS		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
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S-22	<b>TOTAL GENERAL FUNDS</b>	\$65,986,987	\$65,986,987	\$68,377,020	\$68,377,020
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**Summary of Reserve Funds**

S-23	<b>Beginning Balance in Reserve Accounts</b>				
S-24	a. Depreciation Reserve	\$0	\$0	\$0	\$0
S-25	b. Other Reserve	\$0	\$0	\$0	\$0
S-26	c. Emergency Reserve (Cash)	\$2,011,449	\$2,011,449	\$2,011,449	\$2,011,449
	<b>Total Reserves (a+b+c)</b>	\$2,011,449	\$2,011,449	\$2,011,449	\$2,011,449
S-27	<b>Amount to be added</b>				
S-28	a. Depreciation Reserve	\$0	\$0	\$0	\$0
S-29	b. Other Reserve	\$0	\$0	\$0	\$0
S-30	c. Emergency Reserve (Cash)	\$0	\$0	\$1,198	\$1,198
	<b>Total to be added (a+b+c)</b>	\$0	\$0	\$1,198	\$1,198
S-31	<b>Subtotal</b>	\$2,011,449	\$2,011,449	\$2,012,647	\$2,012,647
S-32	<b>Less Total to be spent</b>	\$0	\$0	\$0	\$0
S-33	<b>TOTAL RESERVES AT END OF FISCAL YEAR</b>	\$2,011,449	\$2,011,449	\$2,012,647	\$2,012,647

*End of Summary*

Date adopted by Special District 7/19/2018

\_\_\_\_\_  
*Budget Officer / District Official (if not same as "Submitted by")*

**DISTRICT ADDRESS:** 625 E. Broadway, PO Box 428  
Jackson, WY 83001

**PREPARED BY:** Alisa Lane

**DISTRICT PHONE:** 307-739-7641

# Proposed Budget

Teton County Hospital District

FYE 6/30/2019

NAME OF DISTRICT/BOARD \_\_\_\_\_

<b>PROPERTY TAXES AND ASSESSMENTS</b>
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		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
R-1	<b>Property Taxes and Assessments Received</b>				
R-1.1	Tax Levy (From the County Treasurer)	\$4,518,636	\$4,274,396	\$5,224,767	\$5,224,767
R-1.2	Other County Support				

<b>FORECASTED REVENUE</b>
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		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
R-2	<b>Revenues from Other Governments</b>				
R-2.1	State Aid				
R-2.2	Additional County Aid (non-treasurer)				
R-2.3	City (or Town) Aid				
R-2.4	Other (Specify) <u>Specific Purpose Excise Tax</u>			\$8,196,203	\$8,196,203
R-2.5	<b>Total Government Support</b>	\$0	\$0	\$8,196,203	\$8,196,203
R-3	<b>Operating Revenues</b>				
R-3.1	Customer Charges	\$104,149,915	\$106,686,755	\$116,279,446	\$116,279,446
R-3.2	Sales of Goods or Services				
R-3.3	Other Assessments	\$2,898,799	\$3,023,847	\$2,923,852	\$2,923,852
R-3.4	<b>Total Operating Revenues</b>	\$107,048,714	\$109,710,602	\$119,203,298	\$119,203,298
R-4	<b>Grants</b>				
R-4.1	Direct Federal Grants	-\$39,396	\$8,758	\$8,749	\$8,749
R-4.2	Federal Grants thru State Agencies				
R-4.3	Grants from State Agencies	\$662,966	\$674,528	\$703,367	\$703,367
R-4.4	<b>Total Grants</b>	\$623,570	\$683,286	\$712,116	\$712,116
R-5	<b>Miscellaneous Revenue</b>				
R-5.1	Interest	\$518,905	\$264,412	\$311,813	\$311,813
R-5.2	Other: Specify <u>Contributions</u>	\$2,768,066	\$650,000	\$650,000	\$650,000
R-5.3	Other: Additional				
R-5.4	<b>Total Miscellaneous</b>	\$3,286,971	\$914,412	\$961,813	\$961,813
R-5.5	<b>Total Forecasted Revenue</b>	\$110,959,255	\$111,308,300	\$129,073,430	\$129,073,430
R-6	<b>Other Forecasted Revenue</b>				
R-6.1	a. Other past due-as estimated by Co. Treas.				
R-6.2	b. Other forecasted revenue (specify):				
R-6.3	_____				
R-6.4	_____				
R-6.5	See Additional Details	\$1,352,492	\$5,460		
R-6.6	<b>Total Other Forecasted Revenue (a+b) with additional details</b>	\$1,352,492	\$5,460	\$0	\$0

# Proposed Budget

Teton County Hospital District  
 NAME OF DISTRICT/BOARD

FYE 6/30/2019

## CAPITAL OUTLAY BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
<b>E-1</b>	<b>Capital Outlay</b>				
E-1.1	Real Property	\$1,765,000			
E-1.2	Vehicles	\$66,753			
E-1.3	Office Equipment	\$2,520,047	\$2,784,344	\$2,301,103	\$2,301,103
E-1.4	Other (Specify)				
E-1.5	<u>Milward, IT, Living Center</u>	\$8,880,633	\$5,957,553	\$7,439,983	\$7,439,983
E-1.6					
E-1.7					
E-1.8	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$13,232,433</b>	<b>\$8,741,897</b>	<b>\$9,741,085</b>	<b>\$9,741,085</b>

## ADMINISTRATION BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
<b>E-2</b>	<b>Personnel Services</b>				
E-2.1	Administrator	\$867,215	\$710,476	\$719,471	\$719,471
E-2.2	Secretary				
E-2.3	Clerical	\$7,078,640	\$7,093,137	\$7,771,353	\$7,771,353
E-2.4	Other (Specify)				
E-2.5	<u>Support staff, including la</u>	\$5,263,902	\$5,685,492	\$6,071,427	\$6,071,427
E-2.6					
E-2.7					
<b>E-3</b>	<b>Board Expenses</b>				
E-3.1	Travel				
E-3.2	Mileage				
E-3.3	Other (Specify)				
E-3.4					
E-3.5					
E-3.6					
<b>E-4</b>	<b>Contractual Services</b>				
E-4.1	Legal	\$313,359	\$388,666	\$366,749	\$366,749
E-4.2	Accounting/Auditing				
E-4.3	Other (Specify)				
E-4.4	<u>Collection fees, bank carc</u>	\$4,713,417	\$5,059,574	\$5,124,595	\$5,124,595
E-4.5					
E-4.6					
<b>E-5</b>	<b>Other Administrative Expenses</b>				
E-5.1	Office Supplies	\$1,407,115	\$1,253,576	\$1,391,451	\$1,391,451
E-5.2	Office equipment, rent & repair	\$1,983,751	\$2,268,275	\$3,311,184	\$3,311,184
E-5.3	Education	\$918,962	\$977,659	\$1,344,055	\$1,344,055
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	<u>Utilities, freight, security, s</u>	\$1,938,342	\$1,932,348	\$1,970,211	\$1,970,211
E-5.7	<u>Other, Recruiting, dues &amp;</u>	\$676,008	\$545,991	\$693,743	\$693,743
E-5.8					
<b>E-6</b>	<b>TOTAL ADMINISTRATION</b>	<b>\$25,160,711</b>	<b>\$25,915,195</b>	<b>\$28,764,239</b>	<b>\$28,764,239</b>

# Proposed Budget

Teton County Hospital District

FYE 6/30/2019

## OPERATIONS BUDGET

			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
<b>E-7</b>	<b>Personnel Services</b>					
E-7.1	Wages--Operations		\$32,418,569	\$35,136,226	\$36,277,859	\$36,277,859
E-7.2	Service Contracts					
E-7.3	Other (Specify)					
E-7.4	_____					
E-7.5	_____					
E-7.6	_____					
<b>E-8</b>	<b>Travel</b>					
E-8.1	Mileage					
E-8.2	Other (Specify)					
E-8.3	_____					
E-8.4	_____					
E-8.5	_____					
<b>E-9</b>	<b>Operating supplies (List)</b>					
E-9.1	Patient Supplies		\$15,317,784	\$15,936,108	\$16,824,455	\$16,824,455
E-9.2	_____					
E-9.3	_____					
E-9.4	_____					
E-9.5	_____					
<b>E-10</b>	<b>Program Services (List)</b>					
E-10.1	Physician Fees		\$4,846,180	\$5,081,138	\$5,548,165	\$5,548,165
E-10.2	Rehabilitation, Reference		\$3,253,077	\$3,848,035	\$3,936,915	\$3,936,915
E-10.3	_____					
E-10.4	_____					
E-10.5	_____					
<b>E-11</b>	<b>Contractual Arrangements (List)</b>					
E-11.1	_____					
E-11.2	_____					
E-11.3	_____					
E-11.4	_____					
E-11.5	_____					
<b>E-12</b>	<b>Other operations (Specify)</b>					
E-12.1	Rent/Repair/Maintenance		\$2,182,962	\$2,392,651	\$2,445,403	\$2,445,403
E-12.2	Loss on Investments		\$106,120	\$39,594	\$97,312	\$97,312
E-12.3	Community Programs		\$617,646	\$347,430	\$369,103	\$369,103
E-12.4	_____					
E-12.5	_____					
<b>E-13</b>	<b>TOTAL OPERATIONS</b>		<b>\$58,742,338</b>	<b>\$62,781,183</b>	<b>\$65,499,212</b>	<b>\$65,499,212</b>

# Proposed Budget

Teton County Hospital District

FYE 6/30/2019

## INDIRECT COSTS BUDGET

			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
<b>E-14</b>	<b>Insurance</b>					
E-14.1	Liability		\$1,836,541	\$1,502,727	\$1,504,178	\$1,504,178
E-14.2	Buildings and vehicles		\$243,031	\$184,853	\$207,292	\$207,292
E-14.3	Equipment					
E-14.4	Other (Specify)					
E-14.5	_____					
E-14.6	_____					
E-14.7						
<b>E-15</b>	<b>Indirect payroll costs:</b>					
E-15.1	FICA (Social Security) taxes		\$2,904,453	\$3,161,319	\$3,219,359	\$3,219,359
E-15.2	Workers Compensation		\$455,400	\$548,429	\$550,000	\$550,000
E-15.3	Unemployment Taxes		\$8,757	\$43,200	\$40,000	\$40,000
E-15.4	Retirement		\$1,367,974	\$1,527,500	\$1,579,402	\$1,579,402
E-15.5	Health Insurance		\$9,058,670	\$9,520,381	\$10,157,797	\$10,157,797
E-15.6	Other (Specify)					
E-15.7	LTD, Life Insurance, Emp		\$465,867	\$602,580	\$737,392	\$737,392
E-15.8	_____					
E-15.9	_____					
<b>E-16</b>	<b>Depreciation Expenses</b>		<b>\$6,887,743</b>	<b>\$7,330,383</b>	<b>\$7,873,939</b>	<b>\$7,873,939</b>
<b>E-17</b>	<b>TOTAL INDIRECT COSTS</b>		<b>\$23,228,436</b>	<b>\$24,421,373</b>	<b>\$25,869,358</b>	<b>\$25,869,358</b>

## DEBT SERVICE BUDGET

			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
<b>D-1</b>	<b>Debt Service</b>					
D-1.1	Principal		\$910,000	\$165,000	\$825,000	\$825,000
D-1.2	Interest		\$1,236,637	\$1,222,125	\$1,202,906	\$1,202,906
D-1.3	Fees					
<b>D-2</b>	<b>TOTAL DEBT SERVICE</b>		<b>\$2,146,637</b>	<b>\$1,387,125</b>	<b>\$2,027,906</b>	<b>\$2,027,906</b>

# Proposed Budget

Teton County Hospital District  
 NAME OF DISTRICT/BOARD \_\_\_\_\_

FYE 6/30/2019

## GENERAL FUNDS

	End of Year	Beginning	Beginning	Pending Approval
	2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	
<b>C-1 Balances at Beginning of Fiscal Year</b>				
C-1.1 General Fund Checking Account Balance	\$49,205,514	\$49,205,514	\$46,606,403	\$46,606,403
C-1.2 Savings and Investments Account Balance	\$16,634,208	\$16,634,208	\$20,919,380	\$20,919,380
C-1.3 General Fund CD Balance		\$0		
C-1.4 All Other Funds	\$147,265	\$147,265	\$851,237	\$851,237
C-1.5 Reserves (From Below)	\$2,011,449	\$2,011,449	\$2,012,647	\$2,012,647
C-1.6 <b>Total Estimated Cash and Investments on Hand</b>	<b>\$67,998,436</b>	<b>\$67,998,436</b>	<b>\$70,389,667</b>	<b>\$70,389,667</b>
<b>C-2 General Fund Reductions:</b>				
C-2.1 a. Unpaid bills at FYE				
C-2.2 b. Reserves	\$2,011,449	\$2,011,449	\$2,012,647	\$2,012,647
C-2.3 <b>Total Deductions (a+b)</b>	<b>\$2,011,449</b>	<b>\$2,011,449</b>	<b>\$2,012,647</b>	<b>\$2,012,647</b>
C-2.4 <b>Estimated Non-Restricted Funds Available</b>	<b>\$65,986,987</b>	<b>\$65,986,987</b>	<b>\$68,377,020</b>	<b>\$68,377,020</b>

## DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

	2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
<b>C-3</b>				
C-3.1 Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-3.2 Date of Reserve Approval in Minutes: _____				
C-3.3 Amount to be added to the reserve				
C-3.4 Date of Reserve Approval in Minutes: _____				
C-3.5 <b>SUB-TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-3.6 Identify the amount to be spent from "Reserve for Capital Outlay"				
C-3.7 a. _____				
C-3.8 b. _____				
C-3.9 c. _____				
C-3.10 Date of Reserve Approval in Minutes: _____				
C-3.11 <b>TOTAL CAPITAL OUTLAY (a+b+c)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-3.12 Balance to be retained in Depreciation Reserve Account	\$0	\$0	\$0	\$0

## OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

	2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
<b>C-4</b>				
C-4.1 Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-4.2 Date of Reserve Approval in Minutes: _____				
C-4.3 Amount to be added to the reserve				
C-4.4 Date of Reserve Approval in Minutes: _____				
C-4.5 <b>SUB-TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-4.6 Identify the amount and project to be spent from "Other"				
C-4.7 a. _____				
C-4.8 b. _____				
C-4.9 c. _____				
C-4.10 Date of Reserve Approval in Minutes: _____				
C-4.11 <b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-4.12 Balance to be retained in Other Reserve Account	\$0	\$0	\$0	\$0

## ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

	2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
<b>C-5</b>				
C-5.1 Beginning Balance in Reserve Account (end of previous year)	\$2,011,449	\$2,011,449	\$2,011,449	\$2,011,449
C-5.2 Date of Reserve Approval in Minutes: _____				
C-5.3 Amount to be added to the reserve			\$1,198	\$1,198
C-5.4 Date of Reserve Approval in Minutes: _____				
C-5.5 <b>SUB-TOTAL</b>	<b>\$2,011,449</b>	<b>\$2,011,449</b>	<b>\$2,012,647</b>	<b>\$2,012,647</b>
C-5.6 Amount to be spent from Emergency Reserve (Cash)				
C-5.7 Date of Reserve Approval in Minutes: _____				
C-5.8 Balance to be retained in Assigned Fund Balance	\$2,011,449	\$2,011,449	\$2,012,647	\$2,012,647
C-5.9 <b>TOTAL TO BE SPENT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>