

DELIVERING PROGRESS

2014 Transportation and Road Improvement GO Bond Update
SFMTA 5-Year Capital Improvement Program Update
SFMTA Building Progress Program Update



Capital Planning Committee

November 5, 2018

2014

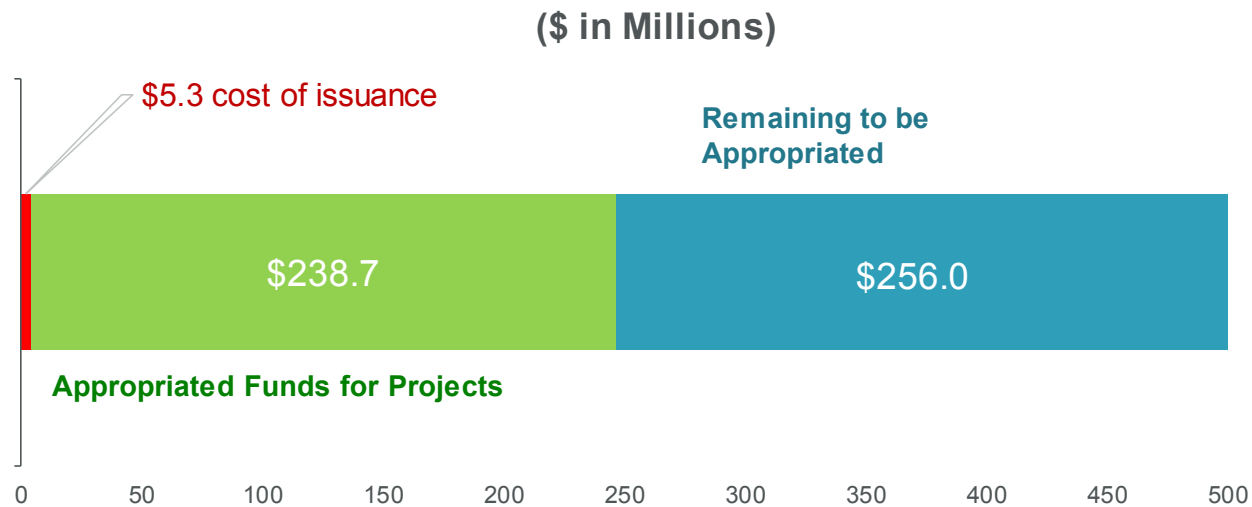


Transportation and Road Improvement

General Obligation Bond Update



\$500M Bond: Funding to Date



1st issuance (2015): \$66M for projects
2nd issuance (2018): \$173M for projects
8 investment categories, 42 projects



Improved Transit

Planning

Design, Bid & Award

Construction

Program/Project Name	First Issuance	Second Issuance	Total	FY 18/19				FY 19/20				FY 20/21			
				Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Faster, More Reliable Transit (Muni Forward)															
7 Haight-Noriega: Haight Street Rapid Project	\$1,560,917	\$6,766,975	\$8,327,892												
10 Townsend: Sansome Contraflow Signals	\$1,814,036		\$1,814,036	COMPLETED											
9 San Bruno: 11th St and Bayshore Blvd Rapid Project	\$2,157,632		\$2,157,632	COMPLETED											
5 Fulton: East of 6th Ave (Inner) Rapid Project	\$2,582,424	\$1,385,576	\$3,968,000	COMPLETED											
N Judah: Arguello to 9th Ave Rapid Project	\$684,330	\$1,982,083	\$2,666,413												
30 Stockton: East of Van Ness Ave Transit Priority Project	\$331,461	\$675,000	\$1,006,461	COMPLETED											
30 Stockton: Chestnut St (W of VN) Transit Priority Project	\$3,726,167	\$226,648	\$3,952,815	COMPLETED											
14 Mission: Division to Randall (Inner) Rapid Project	\$1,164,450	\$3,254,301	\$4,418,751												
22 Fillmore: OCS on Church/Duboce	\$80,000	\$909,056	\$989,056												
28 19th Avenue: 19th Ave Rapid Project	\$13,631	\$2,000,000	\$2,013,631												
14 Mission: Mission & S Van Ness Transit Priority Project	\$1,390,000		\$1,390,000	COMPLETED											
22 Fillmore Extension to Mission Bay	\$2,624,856	\$13,649,871	\$16,274,727												
L-Taraval Transit Improvements	\$4,335,627	\$3,512,398	\$7,848,025												
8 Bayshore: San Bruno		\$1,300,000	\$1,300,000												
1 California: Laurel Village		\$1,200,000	\$1,200,000												
19 Polk: Polk Street Transit Priority Project		\$74,000	\$74,000	COMPLETED											
Van Ness BRT Associated Improvements		\$2,317,072	\$2,317,072												
UCSF Platforms		\$6,358,338	\$6,358,338												
Geneva/San Jose M-Line		\$152,000	\$152,000												
Mission Bay Loop		\$1,477,227	\$1,477,227												
Lombard Street Streetscape	\$150,469	\$2,293,416	\$2,443,885												
Caltrain Electrification – San Francisco contribution		\$20,020,000	\$20,020,000												
Accessibility Improvements															
BART Canopies		\$3,000,000	\$3,000,000												
Muni Facilities															
Burke Facility Renovation	\$10,079,730	\$32,400,000	\$42,479,730												
Underground Storage Tanks	\$500,000	\$500,000	\$1,000,000	COMPLETED											
Muni Metro East Facility - Five Track	\$4,520,270	\$8,802,073	\$13,322,343	COMPLETED											
Islais Creek Phase II	\$11,100,000		\$11,100,000	COMPLETED											
Major Transit Corridor Improvements															
Better Market Street	\$5,500,000	\$6,593,275	\$12,093,275												
King Street Substation		\$10,002,337	\$10,002,337												
L-Taraval Rail and Overhead Rehabilitation		\$4,993,325	\$4,993,325												



Safer Streets

Planning

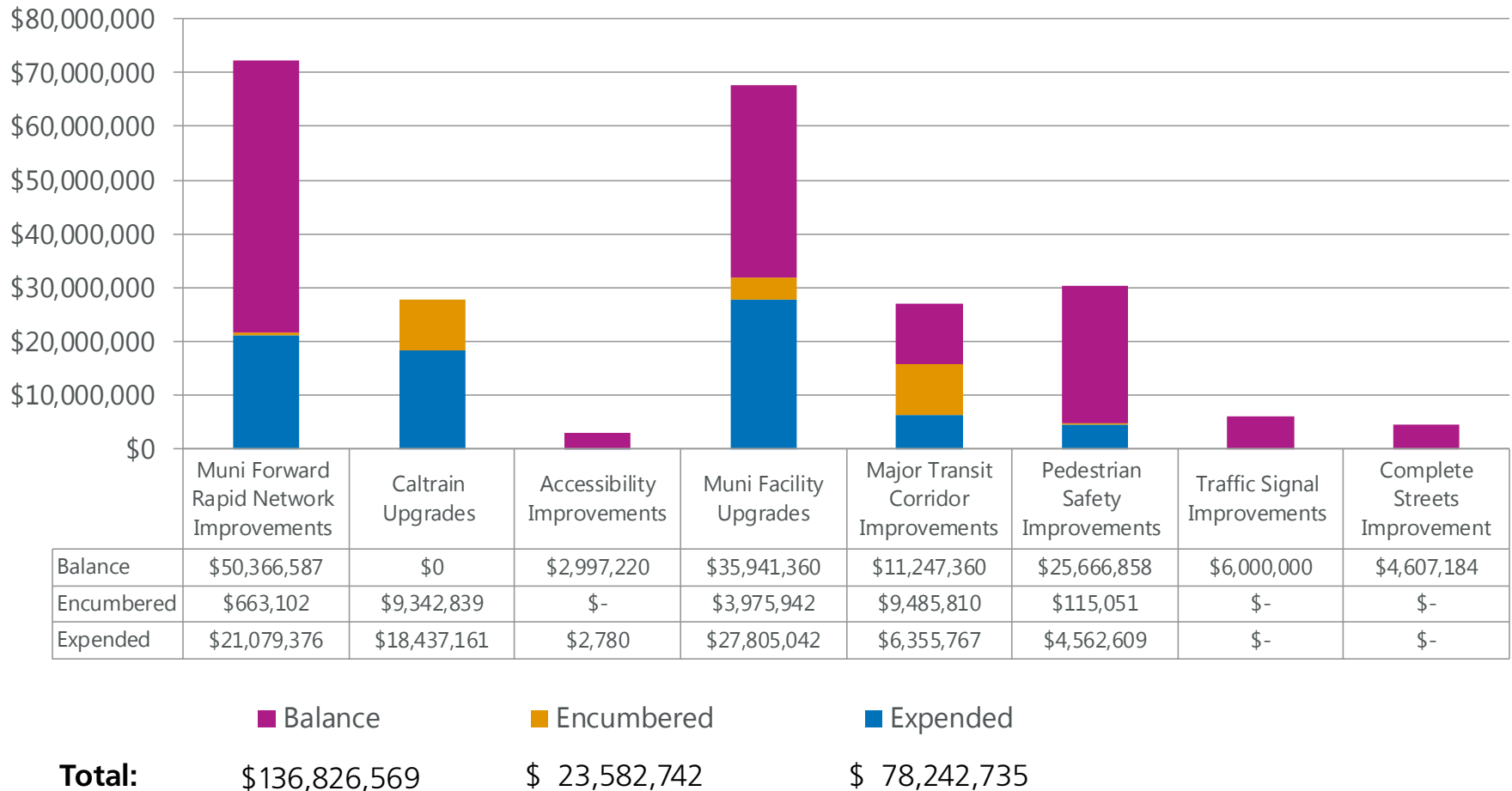
Design, Bid & Award

Construction

Program/Project Name	First Issuance	Second Issuance	Total	FY 18/19				FY 19/20				FY 20/21			
				Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
<i>Pedestrian Safety Improvements</i>															
Mission Street & Trumbull Street Intersection Upgrades	\$201,246	\$70,000	\$271,246	COMPLETED											
Potrero Avenue Roadway Improvements	\$392,565	\$461,987	\$854,552	COMPLETED											
8th and Market Streets Transit Boarding Island	\$335,800	\$186,000	\$521,800	COMPLETED											
Arguello Boulevard Traffic Signals Upgrade	\$6,111		\$6,111												
Lombard Streetscape		\$4,508,000	\$4,508,000												
Geary Pedestrian Improvements	\$2,051,506	\$7,400,000	\$9,451,506												
4th St - I-80 Vision Zero Improvements		\$960,000	\$960,000												
Gough (Signals)		\$243,889	\$243,889												
Contract 35 - Traffic Signal Modifications		\$4,232,000	\$4,232,000												
New Signals on High Injury Corridors (10 intersections)	\$596,620	\$1,349,194	\$1,945,814	COMPLETED											
Add PCS to High Injury Corridors (18 locations) Phase I	\$492,076	\$1,725,442	\$2,217,518	COMPLETED											
Western Addition Area - Traffic Signals Upgrade		\$1,100,000													
6th Street Streetscape		\$3,235,000	\$3,235,000												
<i>Traffic Signal Improvements</i>															
Better Market Street		\$6,000,000	\$6,000,000												
<i>Complete Street Improvements</i>															
Lombard Street Streetscape		\$2,866,061	\$2,866,061												



Expenditures (preliminary Q1 FY19)*



*Final FY19 Q1 expenditures anticipated to be higher due to lag in interdepartmental quarter end billings.



Risks and Challenges

- Bidding climate
- Contractor availability
- Coordination on major multi-agency projects
- Public outreach & engagement

Appendix





Outcomes: Improved Transit



9 San Bruno Rapid Project: included several transit bulbs and transit islands to improve Muni reliability and make it easier and safer for people to get on and off the bus.

Muni Forward Rapid Network Caltrain Upgrades Accessibility Improvements Muni Facility Upgrades Major Transit Corridors

- **Improve travel time by up to 20%** on Muni Rapid Network routes serving **280,000 each day**
- **40 miles** of transit priority improvements, saving customers up to an hour a week in travel time.
- Contribute to **capital improvements on Caltrain** to increase service frequency, reduce emissions and decrease fuel costs.
- **Modernize Muni facilities** to keep more buses and trains in service, improving reliability citywide.



Muni Forward Rapid Network

1st Issuance **\$22.6M (91% spent)**
2nd Issuance **\$49.7M (1% spent)**
21 Projects

Highlights: Completed Projects

- **5 Fulton: East of 6th Ave Transit Priority**
- **9 San Bruno Rapid (11th Street and Bayshore Blvd)**
- **10 Townsend: Sansome Contraflow Signals**
- **30 Stockton: East of Van Ness Ave Transit Priority**
- **30 Stockton Transit Priority Project (Chestnut St)**

Highlights: Active and Upcoming Projects

- **7 Haight-Noriega Transit Priority Project:** expected to reduce transit travel time by 20% in the corridor.
- **22 Fillmore 16th Street Transit Priority Project:** Changes will result in 25% reduced travel times and improved reliability.
- **L-Taraval Rapid Project:** Replace worn overhead catenary system (OCS) special work, trolley wire and trolley poles west of 15th Ave./Taraval St.



5 Fulton East of 6th Ave Transit Priority Project: McAllister/Lyon traffic circle construction was completed in addition to construction transit and pedestrian bulbs, traffic signals, walk first treatments and TSP.



Caltrain Upgrades

1st Issuance **\$7.8M (100% Spent)**
2nd Issuance **\$20.0M (53% Spent)**
2 Projects

Caltrain Communications-Based Overlay Signal System Positive Train Control (PTC)

Project has completed pilot installations of I-ETMS onboard equipment on four Caltrain locomotive and Caltrain cab cars. Production installations of On Board PTC equipment has begun.

Caltrain Electrification:

- Continued with Overhead Catenary System (OCS) foundation installation
- Relocated signal cables found in conflict with planned OCS foundations
- Began installation of OCS poles on completed foundations
- Awarded construction contract for required existing tunnel modifications in San Francisco



Caltrain Communications-Based Overlay Signal System Positive Train Control Project: Caltrain is installing an Advance Signal System, also known as Positive Train Control or PTC. PTC is a system that tracks train locations and prevents unsafe train movements and is a vital solution that provides all the required safety features specifically mandated by the Railroad Safety Act of 2008 and the Code of Federal Regulations for a PTC system.



Accessibility Improvements

1st Issuance **\$0.0M (N/A)**
2nd Issuance **\$3.0M (0% Spent)**
1 Project

BART/Muni Market Street Canopies

- MOU with BART is being finalized to fund design and construction of canopies, part of the BART/Muni Market Street Entrance Modernization Project.
- Canopies include a digital display to show train arrival times, new security grille, new LED lighting, security cameras, and other improvements.



BART canopy at Powell Station on Market Street.

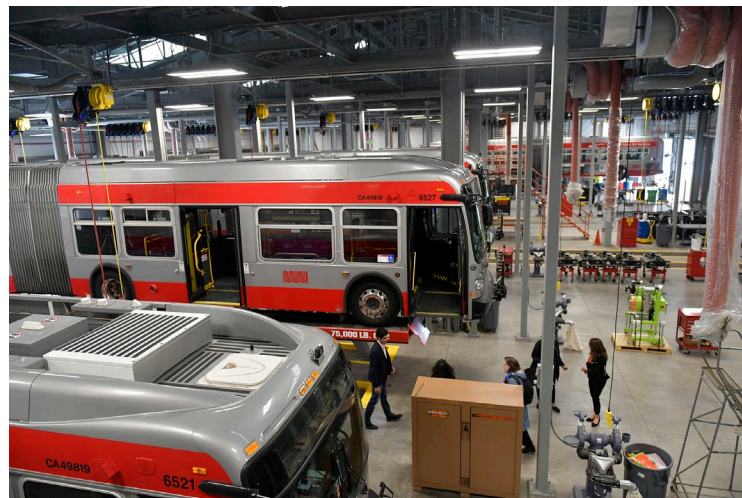


Muni Facility Upgrades

1st Issuance **\$26.2M (75% spent)**
2nd Issuance **\$41.5M (20% spent)**
4 Projects

Highlights:

- **Islais Creek Phase II** achieved substantial completion May 4, 2018. The facility is an 8.3 acre bus maintenance yard located at the convergence of the Bayview, Dogpatch and Potrero Hill neighborhoods adjacent to I-280.
- **Muni Metro East - Five Track** achieved substantial completion on May 18, 2018. The project extended five storage tracks at the southwest corner of the existing MME facility site to provide additional train storage space for the new light rail vehicles.
- **Burke Renovation** will reach substantial completion in November 2018. When complete the facility will handle new transit fleet maintenance functions, specifically the housing of overhead lines and increased parts storage capacity.



Islais Creek Phase II : The facility can accommodate both 40-foot and 60-foot hybrid buses – keeping them clean, in good working order and on the road moving San Franciscans and visitors.

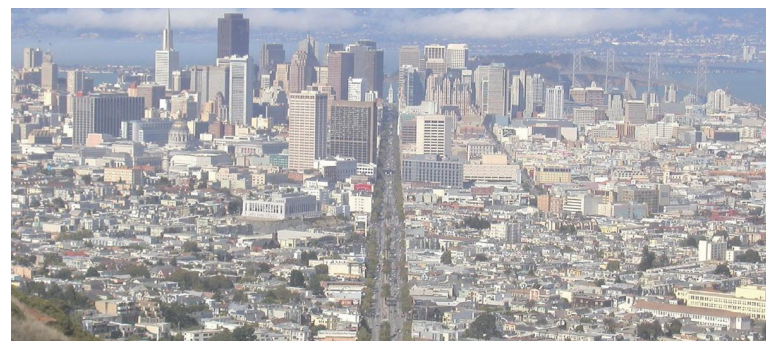


Major Transit Corridor Upgrades

1st Issuance **\$6.2M (113% Spent)**
2nd Issuance **\$21.6M (1% Spent)**
3 Projects

Highlights:

- **King Street Substation Upgrades** issued notice-to-proceed in June 2018. The project will upgrade the existing King Substation to provide sufficient electrical power to the light rail vehicles needed to meet the system demand resulting from the operation of the Central Subway, Chase Arena, AT&T Park and general growth along the 3rd Street corridor.
- **Better Market Street** project team has provided a 15% scope of work description, drawing and design criteria and will issue the first round administration draft environmental impact report.
- **L-Taraval Transit Improvements** is packaging the Plans, Specifications, and Estimates (PS&E) for advertisement and bid.



Better Market Street: Market Street is the spine of the City's transportation system, with approximately 464,000 riders accessing transit on Market Street each weekday. As such, transit improvements on Market Street propagate significant benefits to transit service system-wide. This proposed project would deliver improvements to decrease transit travel time and improve transit reliability.



Outcome: Safer Streets

Pedestrian Safety Improvements

Traffic Signal Improvements

Complete Street Improvements

- New or improved **signals** at more than 28 high-injury network intersections
- **Curb bulbs** at 19 high-injury network intersections
- Construction of **Geary Boulevard Pedestrian Improvements**
- Additional pedestrian **safety improvements coordinated with Muni Forward**



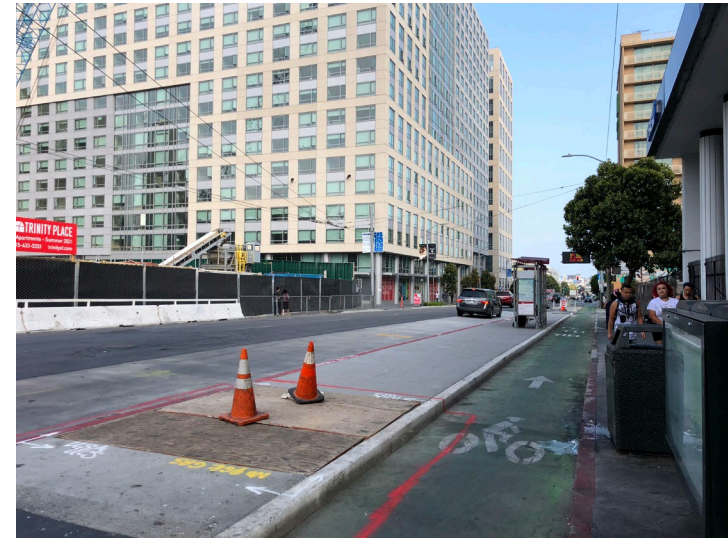


Pedestrian Safety Improvements

1st Issuance **\$4.1M (99% Spent)**
2nd Issuance **\$26.3M (2% Spent)**
13 Projects

Highlights:

- **8th & Market Street Transit Boarding Island** has been opened to the public for a safer bicycling environment in one of the city's busiest cycling intersections.
- **Mission Street & Trumbull Street Intersection Upgrade** reached substantial completion in August 2017. Improvements include realigning Trumbull Street to allow more conventional vehicular turns, pedestrian bulb-outs to improve safety and roadway repaving.
- **Potrero Avenue Roadway Improvements** signals have been activated and work is complete. This project constructed traffic signal modifications at twelve intersections on Potrero Avenue between 17th Street and 25th Street.



The 8th & Market Street Transit Boarding Island: Includes two-stage turn boxes, green pavement parking and a transit boarding design that separates the bicyclists from traffic which results in the cyclists not weaving through traffic.



Mission Street & Trumbull Street Intersection Upgrade: Benefits for pedestrians include shorter crossing distances and better visibility.



Complete Streets

1st Issuance \$0.0M (N/A)
2nd Issuance \$4.6M (0% Spent)
1 Project (Lombard Streetscape)



Traffic Signal Improvement

1st Issuance \$0.0M (N/A)
2nd Issuance \$6.0M (0% Spent)
1 Project (Better Market Street)

Highlights:

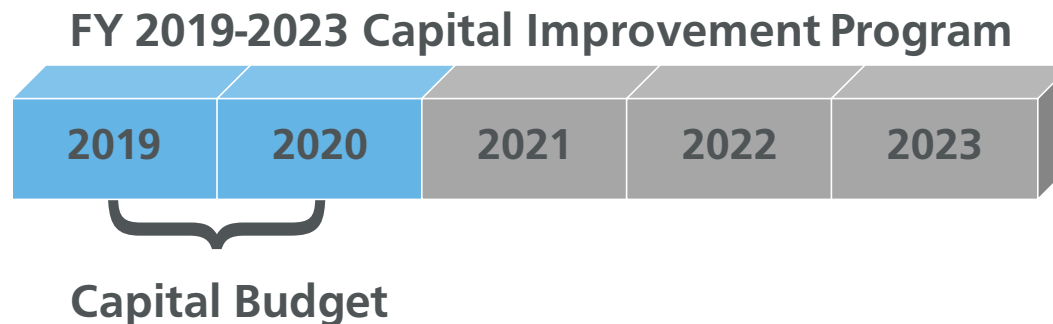
- **Lombard Streetscape** issued notice-to-proceed in July 2018 with contractor M Squared.
- **Better Market Street project** team has provided a 15% scope of work description, drawing and design criteria and will issue the first round administration draft environmental impact report.



SFMTA 5-Year Capital Improvement Program Update

What is the Capital Improvement Program (CIP)?

- A fiscally constrained **5-year program of capital projects**
- An **implementation plan** for regional, citywide, and agency-wide strategies and policy goals
- **Maintain credibility** with external funding agencies (eg. MTC, FTA)
- The Capital Budget is the first two years of the Capital Improvement Program (CIP)



CIP Policy Goals

Vision Zero

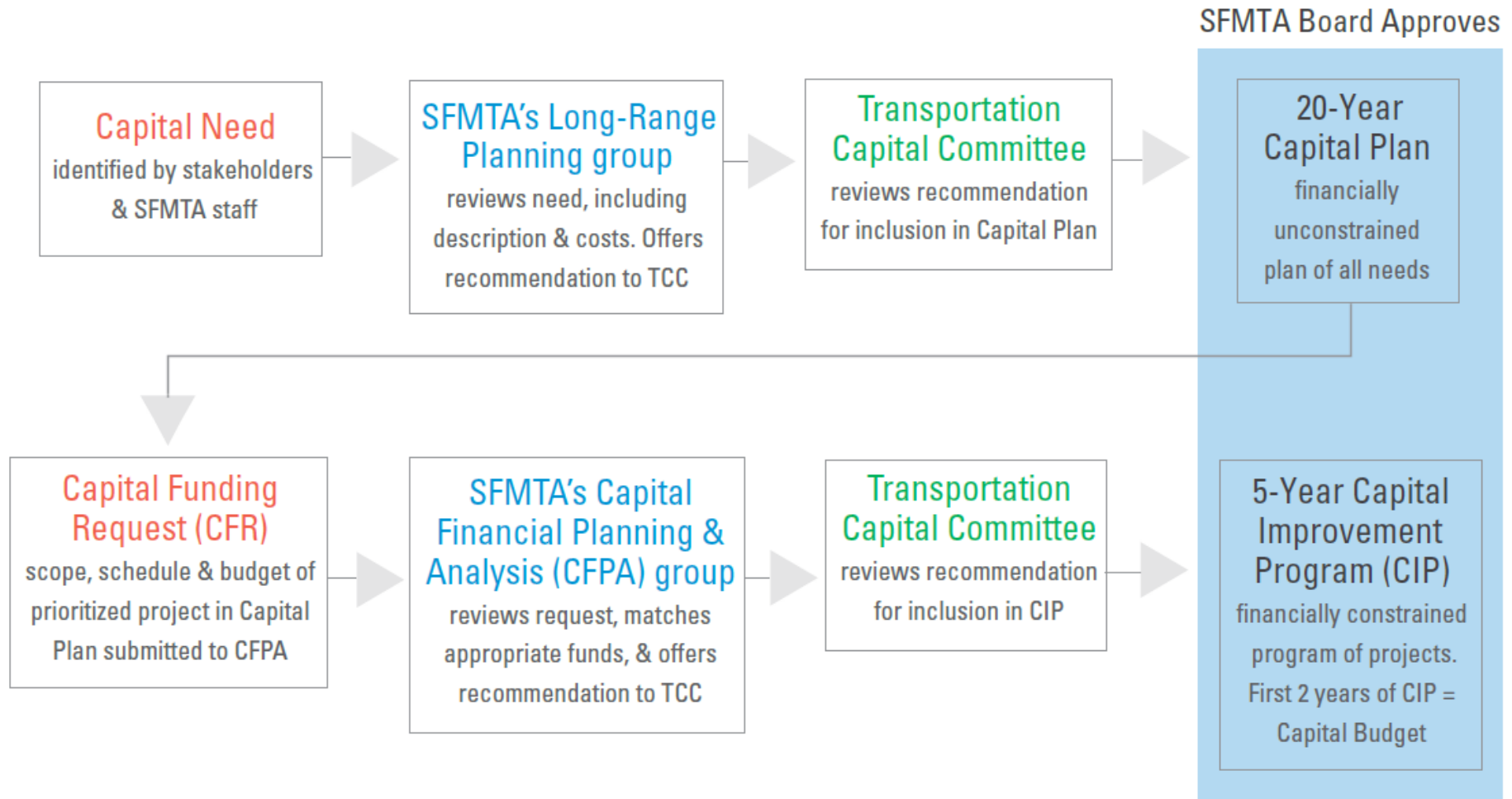


Transit First



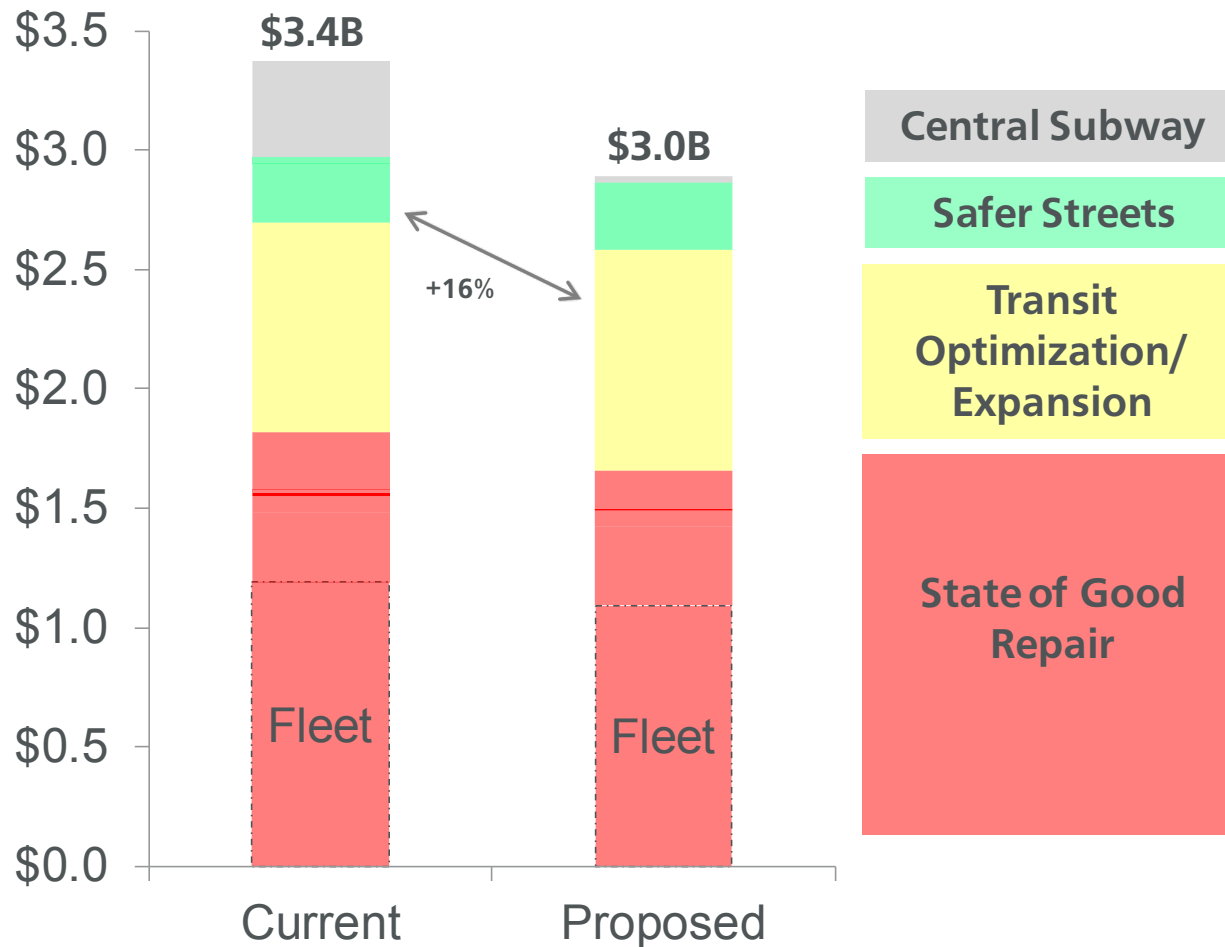
State of Good Repair

CIP Development Process



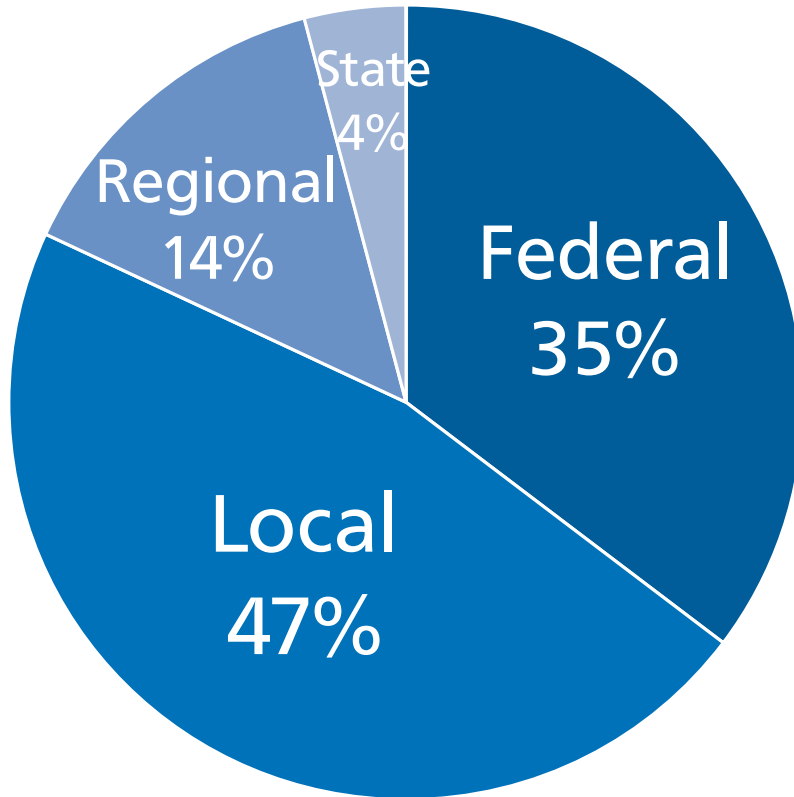
CIP Revenue Overview

FY19-23 CIP (\$B)



Capital Fund Sources

\$3.0B from over 40 different fund sources



Federal

- Federal Transit Administration (FTA) Formula Funds
- FTA Bus and Bus Facilities Program
- FTA Capital Investment Grants Program
- Federal Transit Security Grant Program

Local

- Proposition K Sales Tax
- Prop AA Vehicle Registration Fee
- General Obligation Bond
- Developer Impact Fees

Regional

- Bridge Tolls (AB664, Regional Measure 3)

State

- Transit and Intercity Rail Capital Program
- Low Carbon Transit Operations Program
- Active Transportation Program (ATP)

Revenue Assumptions

Regional Measure 3 (RM3) Bridge Toll Increase

- \$160M included
- June 2018 ballot measure in all 9 Bay Area counties
- Funds fleet expansion, facilities, and transit optimization projects toward relieving congestion on the Bay Bridge corridor
- Funds will not become available until legal challenges are resolved

New SF Revenue Measures

- Ride-Hail Net Fare Tax on the November 2019 ballot
 - \$7.5M annually to SFMTA
- TBD new revenue measure on the November 2020 ballot
 - \$36M annually to SFMTA
- Provides needed funding for state of good repair, enhancement, streets and safety
- Initial allocation is driven by current funding gaps for high priority programs

Project Highlights

Central Subway

- Project to be completed

Transit Fixed Guideway

- State of Good Repair for Track, Overhead, Signals and Traction Power
- Initiates a major upgrade of the subway ATCS
- Initiates a complete overhaul of cable car infrastructure
- Key substation upgrades
- Twin Peaks Rail Replacement Project

Transit Optimization & Expansion

- 22 Fillmore Transit Priority
- Muni Forward OCS Spot Improvements
- 28 19th Avenue Rapid
- L Taraval: Transit & Streetscape Enhancements



Project Highlights

Facility

- Castro Station Elevator
- Potrero Facility Reconstruction
- Muni Metro East Expansion
- Facility Condition Assessment Implementation

Fleet

- Fleet replacement and expansion (Motor Coach, Trolley Coach, LRV, Paratransit)
- Vehicle Overhauls
- Cable Car Renovation
- Historic Streetcars (16 PCCs & 18 Milan)
- Non-Revenue Fleet Replacement



Traffic & Signals

- Gough Corridor Signal Upgrade
- Contract 35 – Traffic Signal Modifications
- Western Addition Area – Traffic Signal Upgrades

Project Highlights

Streets

Ongoing Projects

- Folsom-Howard Streetscape Project
- 6th Street Streetscape Project
- Taylor Street Streetscape Project
- Mission Street Excelsior Safety Project
- Powell Street Plaza
- Embarcadero Enhancement Project
- Monterey Boulevard Safety Project

New Projects

- Ocean Avenue Safety Improvements
- Bayview Community Based Transportation Plan
- Valencia Street Protected Bikeways
- Leavenworth Streetscape Project



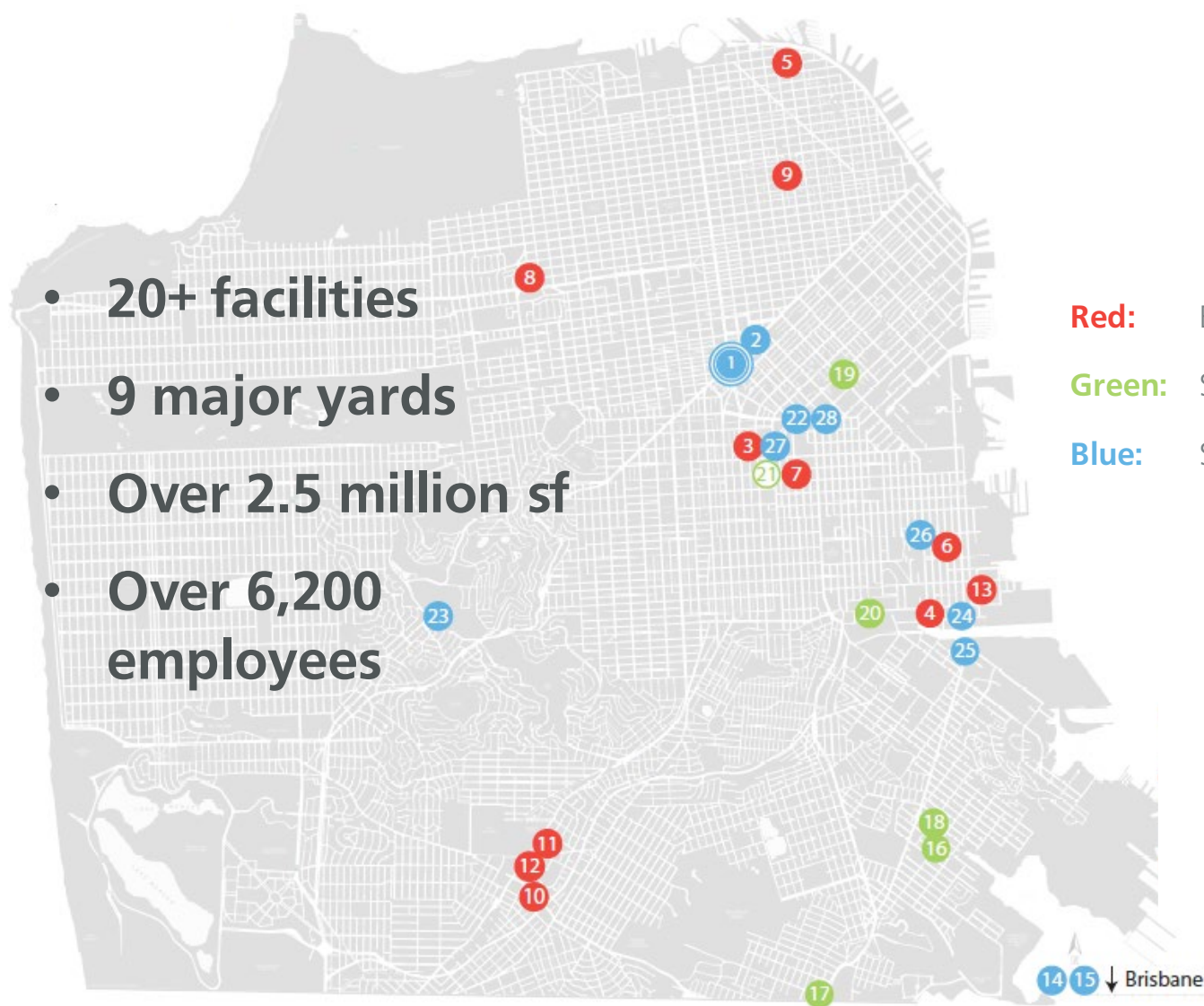


BUILDING PROGRESS

Program Update

SFMTA Facilities Campus

- 20+ facilities
- 9 major yards
- Over 2.5 million sf
- Over 6,200 employees



- Red:** Bus Facilities/Rail Facilities
- Green:** Streets Facilities
- Blue:** Support Facilities

BUILDING PROGRESS – Overview

SFMTA Facilities Framework became the **Building Progress Program** in Fall 2017.

The Building Progress Program will:

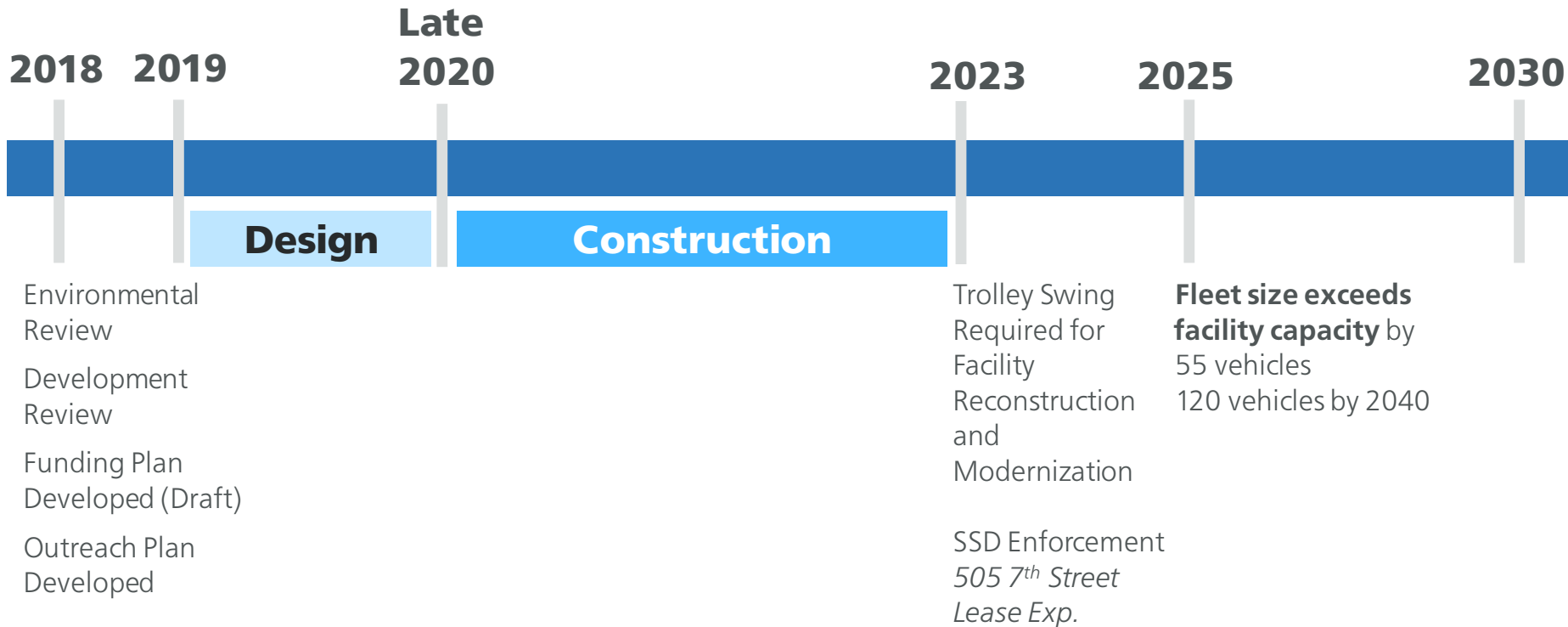
- **Modernize SFMTA facilities** in order to meet the needs of everyone who travels in San Francisco;
- **Improve the transportation system's resiliency** to climate change and seismic events, and
- **Make the SFMTA a better neighbor** in the parts of the city that currently host our facilities.

<https://www.sfmta.com/projects/building-progress-program>

BUILDING PROGRESS – PLAN

Master Program Schedule

Where we stand.



BUILDING PROGRESS – Overview

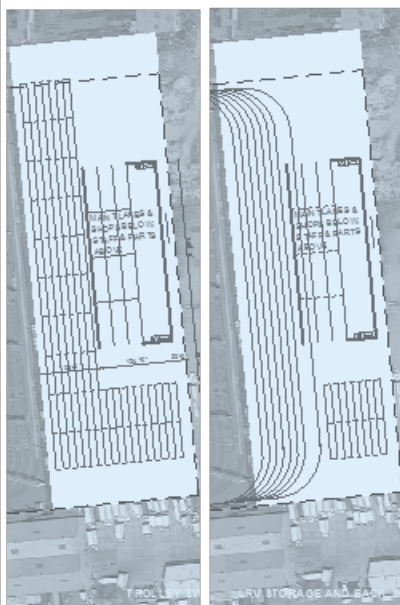
Year	CPC Update 11/2017 (Then)	CPC Update 11/2018 (Now)
2017	<ul style="list-style-type: none"> • Conduct initial outreach and engagement • Build teams for environmental and development analysis • Refine options, update estimates, and develop funding plan • Select preferred option 	<ul style="list-style-type: none"> • 3 Community Meetings held in Fall 2018 ending at Potrero in January 2018 • Joint Development Contract approved by MTA Board on 11/16/2017 • Environmental Contract approved by MTA Board on 1/8/2018 • All Cost Estimates revised with 10-year Cashflow Developed • Selected Alternative 2 in Fall 2018
2018 - 2022	<ul style="list-style-type: none"> • Begin first projects • Begin robust renovation/SOGR program • Begin Construction of MME and 1200 15th Street 	<ul style="list-style-type: none"> • Kicking off Muni Metro East Expansion (MME) + Potrero Yard Modernization Projects (Preliminary Engineering) • Implementing Restroom, HVAC, Roof, Underground Storage Tank, Fire Life Safety and Fall Protection Campaigns • Working with the RED on opportunity at 1850 Bryant Street for Sustainable Streets (SSD) Enforcement
2023 - 2030	<ul style="list-style-type: none"> • Complete 1200 15th Street for SSD Enforcement (2023) • Rebuild/Complete Potrero, Presidio, and Kirkland 	<ul style="list-style-type: none"> • Complete a new SSD Enforcement Headquarters + MME Expansion (2023) • Rebuild/Complete Potrero, Presidio, and Kirkland Modernization Projects

BUILDING PROGRESS – PLAN

Scenario of Projects – Scenario 2 (Selected)

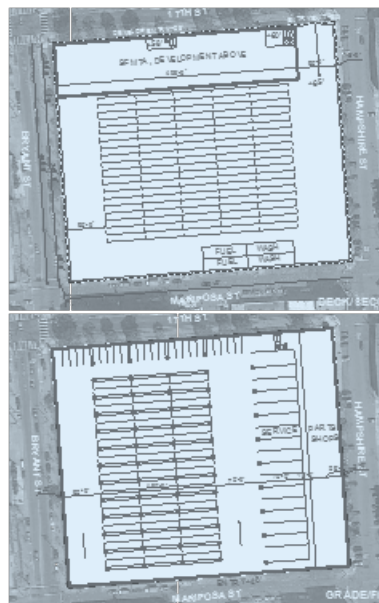
MME

Build for trolley coach swing, convert to rail and shop uses



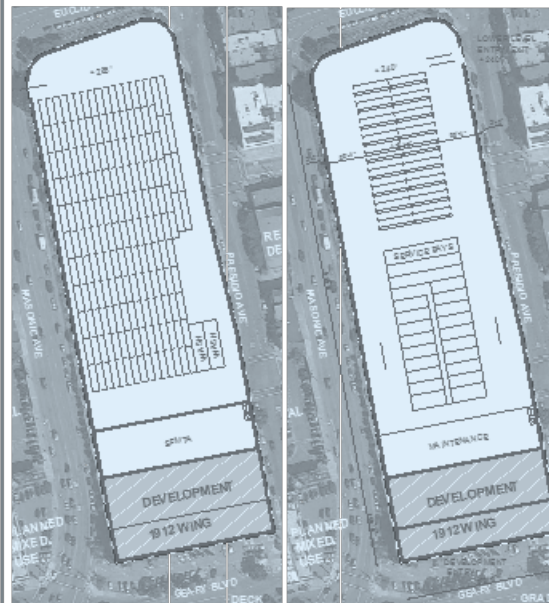
Potrero

Rebuild as multi-level trolley and motor coach facility with private development above



Presidio

Rebuild as multi-level trolley and motor coach facility with private development adjacent



Kirkland

Rebuild as motor coach facility



Use MME for swing while rebuilding Potrero & Presidio and lease while rebuilding Kirkland



SFMTA

BUILDING PROGRESS

Potrero Yard Modernization Project



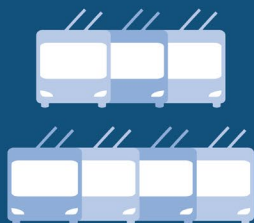
102,000

Muni riders rely on buses from Potrero Yard every day.
(~14% of Muni riders)



Potrero Yard was built to serve 100 street cars. Today it serves 136 trolley buses for eight routes. In many of the maintenance bays the ceiling is too low to do roof repairs indoors or lift buses to repair them from below.

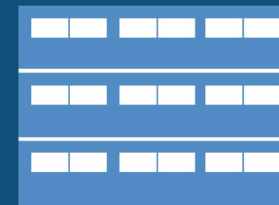
FUTURE BUS CAPACITY



206
buses



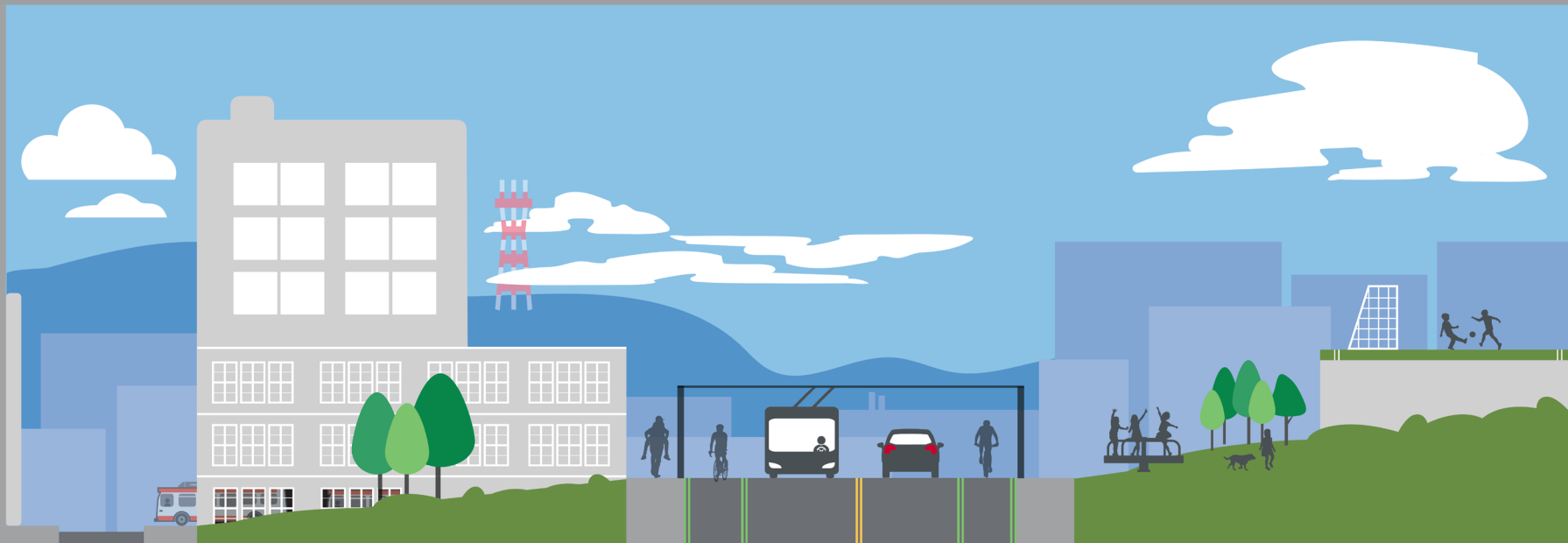
24
bus bays



3
stories of transit
(subject to site design)

BUILDING PROGRESS

Potrero Yard Modernization Project



MUNI OPERATIONS

- Key bus maintenance and storage facility
- Modern facility to support new fleet



LAND USE

- Could another use go above the bus yard?
- Any use must be compatible and buildable with core transit function
- Is this a good site for light industrial uses, housing, and/or retail?



PROJECT FUNDING

- SFMTA's financing strategy includes bond and voter-approved measures
- Can joint development offset some project costs?
- How does this align with other land use policy goals (i.e. affordable housing?)



URBAN DESIGN

- How can a bus facility be a good neighbor?
- Historic preservation and adaptive reuse
- Shadow impact and relationship to Franklin Square



RESILIENCY & TRANSPORTATION DEMAND

- New facilities resolve seismic concerns and are more energy efficient
- SFMTA is developing an Agency-wide TDM Plan to increase employee travel options and help with neighborhood parking impacts

BUILDING PROGRESS – PLAN

Potrero Maintenance Facility Modernization Project

- **On-Site community meeting** occurred in January 2018
- **Cost estimates** completed for Potrero project and planned implementation scenario
- **Detailed schedule** developed by the Department of Public Works
- **Geotechnical report** delivered, deed research done, and ALTA survey in process completed
- **Environmental review** in-process, awarded consultant contract in early 2018; working with SF Planning Department
- **Facility Design Criteria** and site analysis completed in September 2018

BUILDING PROGRESS – FIX

2016 Facilities Condition Assessment

15 Facilities went through a thorough assessment reviewing building and system condition. The result was \$60.4 million in repairs, and a program of \$140.2 million to keep these facilities in a State of Good Repair.

Facility	Building(s)	Site	2016	2017 - 2036 Cost
Flynn	266,000 sf	6.2 acres	\$ 6,658,000	\$ 18,767,000
Kirkland	13,200 sf	2.6 acres	\$ 1,542,000	\$ 1,689,000
Woods	158,000 sf	8.2 acres	\$ 16,648,000	\$ 12,405,000
Presidio	158,000 sf	5.4 acres	\$ 593,000	\$ 14,140,000
Potrero	155,000 sf	4.4 acres	\$ 4,700,000	\$ 6,705,000
Cable Car	83,700 sf	1 acre	\$ 6,858,000	\$ 7,372,000
Green	191,000 sf	6.7 acres	\$ 6,234,000	\$ 24,967,000
MME	163,000 sf	16.9 acres	\$ 6,747,000	\$ 14,363,000
Alameda	7,000 sf	N/A	\$ 344,000	\$ 10,333,000
Bancroft	90,000 sf	1 acre	\$ 501,000	\$ 2,172,000
Bryant	48,000 sf	1.1 acres	\$ 3,107,000	\$ 1,368,000
Burke	103,000 sf	2.4 acres	\$ 2,571,000	\$ 1,928,000
Lenox	10,000 sf	NA	\$ 356,000	\$ 853,000
Pennsylvania	88,000 sf	2 acres	\$ 171,000	\$ 15,501,000
Scott	118,000 sf	1.1 acres	\$ 989,000	\$ 7,613,000
Total	1,651,900 sf	59 acres	\$ 60,388,000	\$ 140,168,000

BUILDING PROGRESS – FUND

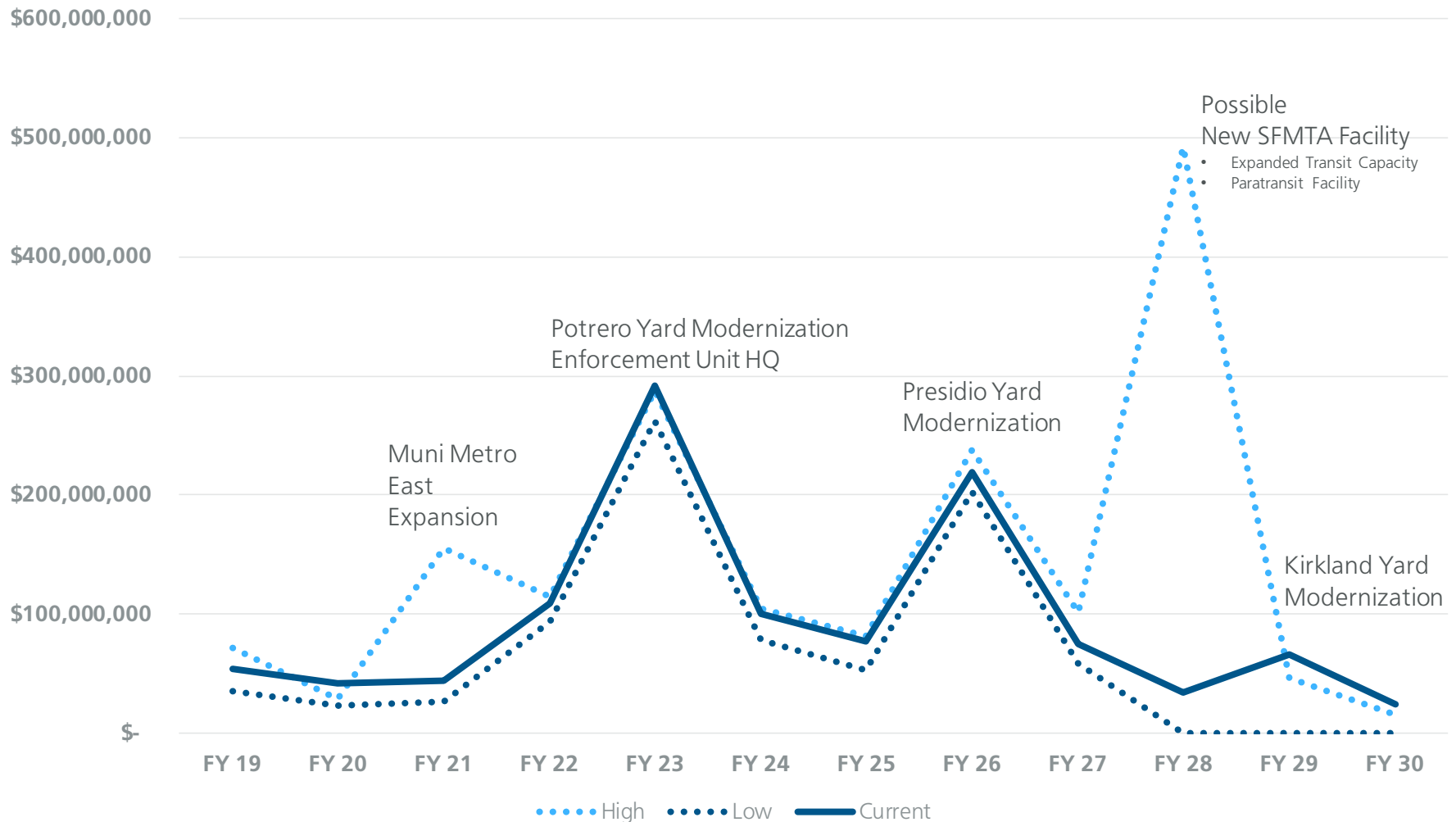
Update since November 2017 CPC Meeting

Since the last update to the Capital Planning Committee, the SFMTA has completed 2 additional rounds of cost estimating for the Building Progress Program.

- All project **cashflows** were refined and revised and a **master schedule was developed** with the Department of Public Works
- **Design and construction costs** reviewed and escalated to the year of construction
- **3 implementation scenarios** were developed beginning with the baseline transportation operational needs (low, medium and high) – a current option for implementation was selected in Fall 2018
- **3 revenue scenarios** were also developed (low, medium, high) including baseline funds available, those dependent on voter initiatives and other policy actions

BUILDING PROGRESS – FUND

Expense Scenarios



BUILDING PROGRESS – FUND

Revenue Scenarios

Low (est. \$346 million)

- Includes current SFMTA 5-Year CIP (to FY 2023)
- Includes Proposition B General Fund Set-Aside Revenues
- Includes development impact fees (Mission Rock, Pier 70)
- Includes \$200 million from 2nd Transportation GO Bond
- Advances last of Prop K Transportation Sales Tax for Facilities

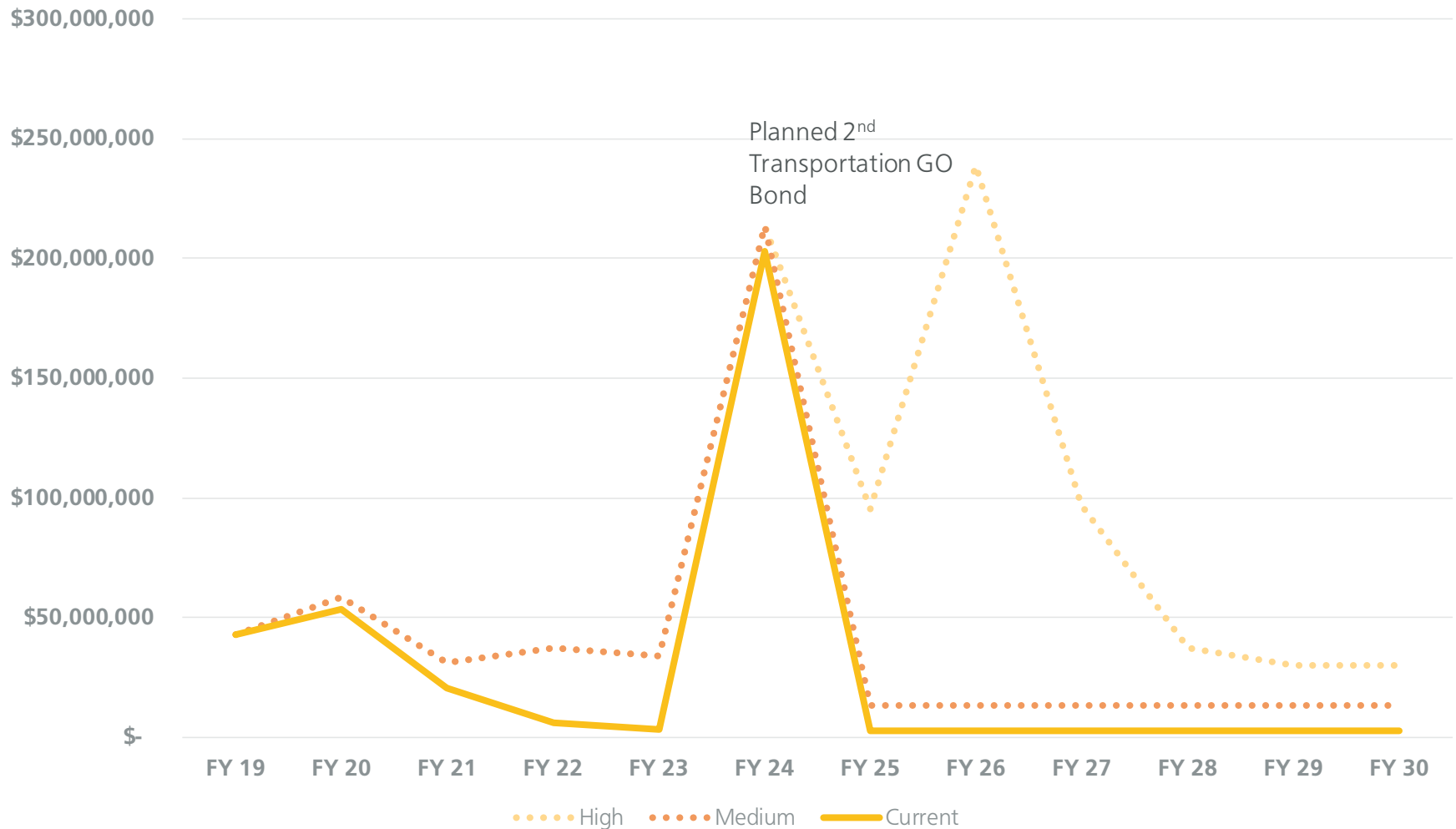
Medium (est. + \$152 million)

- Assumes State of Good Repair Funds from SB 1 (pending Prop. 6 vote)
- Assumes some revenues from Regional Measure 3 (if not need by Fleet)
- Assumes revenues from a SF Transportation Measure (TNC Tax or Other)

High (est. + \$447 million)

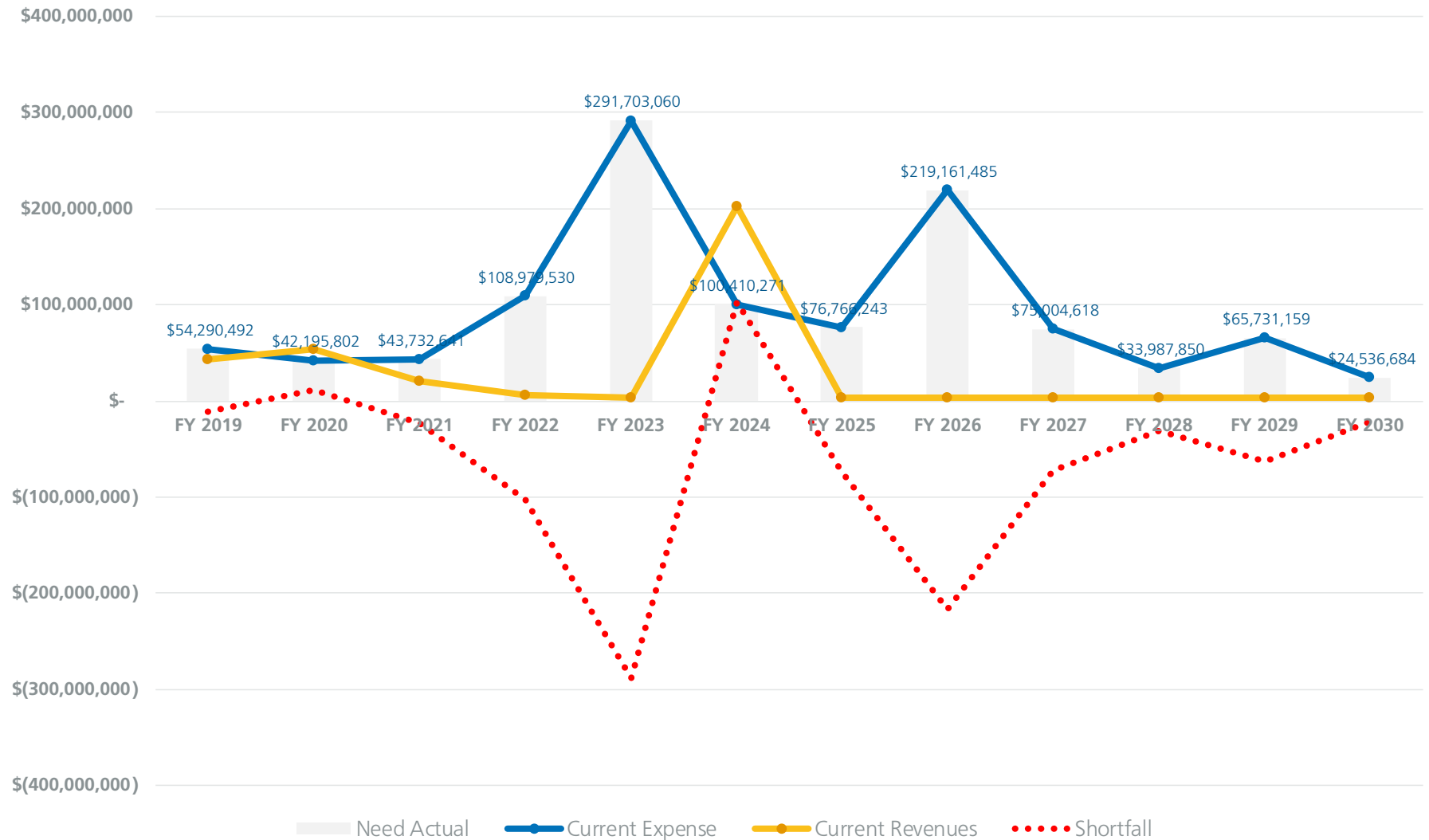
- Assumes revenues generated from SFMTA Development
- Assumes revenues up to \$75 million in Federal Funds (FTA or other)
- Assumes new Proposition K Sales Tax Expenditure Plan (need voter approval)

BUILDING PROGRESS – FUND Revenue Scenarios



BUILDING PROGRESS – FUND

Analysis – Revenue v. Expense





Thank You