

NORTHERN CALIFORNIA REGIONAL PUBLIC SAFETY TRAINING AUTHORITY

JPA Board of Directors - Agenda

Thursday April 23, 2015 – 9:00 am

2409 Dean Street, **Room 124**, McClellan, CA 95652

PUBLIC MEETING

- I. Call to Order
- II. Pledge of Allegiance
- III. Public comment on agenda/non-agenda items
 - None scheduled
- IV. Consent Agenda
 - Approve – NCRPSTA Board Meeting Action Summary – March 26, 2015.
 - Approve – Authorized Signatories for Bank of the West bank accounts.
- V. Presentations
 1. NCRPSTA – Financials for the period ending 03/31/15
NCRPSTA – Aging Report for the period ending 03/31/15
NCRPSTA – Statement of Cash Flows for the period ending 03/31/15
 - Receive Presentation – Ms. Kelly Rowley
 2. NCRPSTA Facilities Report
 - Receive Presentation – Mr. Jack Stehno
 3. FY 2015-2016 Budget Discussions
 - Receive Presentation – Mr. Steve Quinn
- VI. Action Items
 1. Approve NCRPSTA FY 2015-2016 Budget
 - Receive Presentation – Mr. Steve Quinn
- VII. Executive Directors Report
- VIII. Board Member Questions and Comments
- IX. Meeting Schedule (*color copies will be available at the meeting and in the JPA Business Office*)
 - NCRPSTA Inter-Agency Planning Team – May 4th and 18th
 - NCRPSTA Board of Directors – Thursday, May 28th – 9:00 am
- X. Adjournment

Posted April 20, 2015 – 9:00 am


Kelly Rowley, Clerk of the Board

NORTHERN CALIFORNIA REGIONAL PUBLIC SAFETY TRAINING AUTHORITY

Action Summary - JPA Board of Directors
Thursday March 26, 2015 – 9:00 am
2409 Dean Street, Room 148, McClellan, CA 95652

Call to Order: 9:08 am

Roll Call: Dr. Thomas Greene, (LRCCD/ARC), Deputy Chief Mike Bray (SPD), Deputy Chief Michael Bartley (SFD), Mr. Stephen Quinn, Executive Director, Kelly Rowley, Clerk of the Board

Pledge of Allegiance:

Public Comment: None received

Consent Agenda

- Approve – NCRPSTA Board Meeting Action Summary – February 12, 2015
- Receive – NCRPSTA Final Audit for FY 2012-2013 & FY 2013-2014

A motion to approve the consent agenda was made by Deputy Chief Michael Bray, seconded by Dr. Thomas Greene, all in favor, motion passes.

Presentations/Discussion:

NCRPSTA Financial Report

- Board Members were provided the financial reports for the period ending 02/28/15.

NCRPSTA Facilities Report

- Sierra Paving is here to repair the grinder area asphalt.
- New mats have been installed; the older mats will be installed in the small mat room. The new mats have a useful life of 15 years.
- Range 3 – all of the JPA work is done, approximately 1/3 of the steel tiles are up, and we are anticipating an end of April completion, opening in May.
- We will be starting construction on the range observation booth next.
- A separate range budget was provided to the board, we are currently about 4% over the anticipated budget.
- Bartley: You had previously mentioned that we would need additional lighting?
- Sargent: Yes, when the range is complete, we will do a lighting assessment, and expect for that to cost around 15K.

Action Items:

1. Fixed Asset Policy revision – additional information added regarding depreciation.
 - A motion to approve the Fixed Asset Policy with the addition of information regarding depreciation was made by Dr. Thomas Greene, seconded by Deputy Chief Bray, all in favor, motion passes.

Executive Director's Report/Training Report:

- Academies are holding strong with the Police at 46 recruits and Los Rios at 36 recruits.
- Mendocino County SSD as well as the Department of Public Health are new customers this month.
- The Audit went very well, overall we received an "unmodified" opinion, and there were only 2 recommendations. Both recommendations have been resolved satisfactorily.
- POST – We are in line to be given a POST Contract for the presentation of the POST ICI Courses. We will be bringing Dave Kevin aboard to handle some of the additional workload.

NORTHERN CALIFORNIA REGIONAL PUBLIC SAFETY TRAINING AUTHORITY

Action Summary - JPA Board of Directors
Thursday March 26, 2015 – 9:00 am
2409 Dean Street, Room 148, McClellan, CA 95652

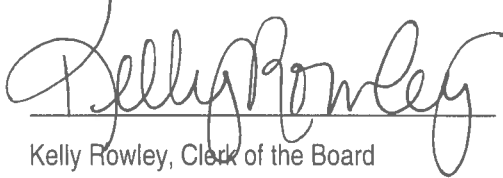
- Website – We are still working on getting control of our website – we anticipate another week or so, until the appropriate changes are made.
- Principle's Meeting – The principles meeting went well, it was the first opportunity for them to all meet. This will become a semi-annual meeting.

Board Member Comments and Questions:

Chief Bartley: The Planning Team has done a great job on the budget.

Meeting Adjourned: 10:13 am

Attested to:



A handwritten signature in cursive script, appearing to read "Kelly Rowley", is written over a horizontal line.

Kelly Rowley, Clerk of the Board

Staff Report for the Board Meeting of:
April 23, 2015

To: Board of Directors
NCRPSTC - Joint Powers Authority

TOPIC

Signature Authority for Bank of the West Business Accounts

BACKGROUND

In compliance with the requirements of Bank of the West, with regard to signature authority on business accounts, and updating the business files of the JPA, this report requests signature authority for Mr. Steven Segura, Asst. Chief Niko King, and Captain Don Davis, and Mr. Stephen Quinn

DISCUSSION

Signature Authority on the JPA bank accounts requires review and includes individuals that have transferred and/or retired.

Recent staffing changes to the JPA have warranted a change in the signature authorization process.

Bank of the West policy states that changes in the signature authority would require the "business" to complete a new signature card granting those individuals authority to conduct business on behalf of the JPA.

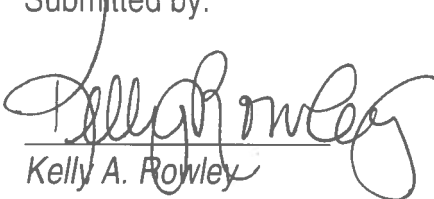
FISCAL IMPACT

There is no fiscal impact.

RECOMMENDATION

Review and Approve.

Submitted by:


Kelly A. Rowley

NORTHERN CALIFORNIA REGIONAL PUBLIC SAFETY TRAINING AUTHORITY

Statement of Revenues and Expenditures

as of 03/31/2015

GOAL
75%

	As of 03/31/14			As of 03/31/15			BUDGET			BUDGET			VARIANCE			VARIANCE			%			notes
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	
Revenues																						
1 CONTRIBUTIONS, GIFTS, GRANTS	\$ 513,160.01	\$ 677,180.09	\$ 164,020.08	\$ 507,885.03	\$ 677,180.09	\$ 169,295.06	\$ 507,885.03	\$ 677,180.09	\$ 169,295.06													75.00%
2 CONTRIBUTIONS - SPD RANGE			0.00			0.00	899,279.56	941,345.62	42,066.06													95.53%
3 CONTRIBUTIONS - IN-KIND LOS RIOS			0.00			0.00		51,000.00	51,000.00													0.00%
4 RENTS, LEASES	81,544.98		(81,544.98)	89,413.45	82,200.00	(7,213.45)																108.78%
5 INTEREST, INVESTMENTS	1,101.44		(1,101.44)	366.96		(366.96)																>75%
6 OTHER GOV'T REVENUE	32,177.27		(32,177.27)	31,909.84	19,600.00	(12,309.84)																>75%
7 OTHER LOCAL REVENUE	18,588.58		(18,588.58)	47,215.31	13,000.00	(34,215.31)																>75%
8 Total Revenues	\$ 646,572.28	\$ 677,180.09	\$ 30,607.81	\$ 1,576,070.15	\$ 1,784,325.71	\$ 208,255.56																88.33%

*note in FY 13-14 \$416,925.31 of "savings" used to meet budget

	As of 03/31/14			As of 03/31/15			BUDGET			BUDGET			VARIANCE			VARIANCE			%			notes
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	
Expenses																						
9 REGULAR SALARIES	\$ 240,749.28	\$ 413,000.00	\$ 172,250.72	\$ 165,257.46	\$ 353,955.00	\$ 188,697.54																46.69%
10 WORKER'S COMPENSATION	2,622.75	4,000.00	1,377.25	6,767.53	8,000.00	1,232.47																84.59%
11 ALLOCATED BENEFITS	37,924.07	130,500.00	92,575.93	14,624.61	88,951.00	74,326.39																16.44%
12 INSTRUCTIONAL - PRINTING	2,394.05	0.00	(2,394.05)	687.96	1,300.00	612.04																52.92%
13 NON-INSTRUCTIONAL SUPPLIES	26,264.22	31,000.00	4,735.78	17,129.48	39,674.55	22,545.07																43.17%
14 NON-INSTRUCTIONAL PRINTING	3,200.22	1,150.00	(2,050.22)	840.00	1,600.00	760.00																52.50%
15 TOOLS	3,476.73	4,500.00	1,023.27	3,328.31	4,500.00	1,171.69																FIXED
16 CONTRACTS - PERSONAL SERVICES	16,856.37	25,000.00	8,143.63	7,057.91	21,250.00	14,192.09																FINAL
17 TRAVEL AND CONFERENCE	1,065.19	1,500.00	434.81	220.41	1,500.00	1,279.59																FINAL
18 DUES & MEMBERSHIPS	1,005.00	1,500.00	495.00	1,081.00	1,081.00	-																FINAL
19 INSURANCE	42,619.60	45,000.00	2,380.40	33,209.45	33,209.45	-																FINAL
20 UTILITIES AND HOUSEKEEPING SVCS	191,283.96	270,000.00	78,716.04	20,083.19	52,900.00	32,816.81																ADD 688
21 ELECTRIC	-	-	-	66,196.91	100,000.00	33,803.09																
22 GAS	-	-	-	27,816.98	35,000.00	7,183.02																
23 SEWER	-	-	-	8,932.17	12,200.00	3,267.83																
24 TRASH	-	-	-	1,763.66	3,300.00	1,536.34																
25 PEST CONTROL	-	-	-	2,345.00	3,950.00	1,605.00																
26 JANITORIAL SERVICES	-	-	-	27,839.39	35,160.00	7,320.61																
27 ALARM MONITORING	-	-	-	1,195.00	1,700.00	505.00																
28 WATER	-	-	-	18,274.79	29,000.00	10,725.21																
29 LANDSCAPING SERVICES	-	-	-	16,560.00	22,080.00	5,520.00																
30 REPAIRS	71,103.55	70,000.00	(1,103.55)	38,595.59	79,000.00	40,404.41																
31 RENTS AND LEASES	2,136.69	2,500.00	363.31	1,463.28	2,701.00	1,237.72																
32 AUDITS	42,088.80	33,000.00	(9,088.80)		15,750.00	15,750.00																
33 POSTAGE	596.62	750.00	153.38	31.49	400.00	368.51																
34 OTHER OPERATIONAL EXPENSES	10,376.17	30,417.95	20,041.78	6,647.01	12,000.00	5,352.99																
35 LEASEHOLD IMPROVEMENTS	102,354.02	30,287.46	(72,066.56)	1,302,740.61	1,445,325.10	142,584.49																
36 Total Expenses	\$ 798,117.29	\$ 1,094,105.41	\$ 295,988.12	\$ 1,790,689.19	\$ 2,405,487.10	\$ 614,797.91																74.44%

FY 14-15 REVENUE DETAIL

Contributions - Member Agencies	507,885.03	507,885.03
Contributions - SPD Range	899,279.56	899,279.56
Interest on Investments	366.96	366.96
Classrooms, Mat Rooms, Obstacle Course	39,595.83	
Tactical Village	16,062.50	
Ridewell - B683	14,130.00	
Range 1	11,468.87	
Range 2	525.00	
Shoohouse	7,631.25	89,413.45
Member Agency - Reimbursements	1,184.82	
Basic SWAT Course (April 2015)	5,250.00	
SWAT Team Leader Course (January 2015)	7,000.00	
SWAT Update (February 2015)	4,675.00	
CNT Course	1,550.00	
Simunitions Course T4T	2,975.00	
Tactical Village - TSO - ShootHouse RSO	9,275.02	31,909.84
Canteen	462.04	
WAPA/SMUD Reimbursements	23,500.00	
Liberty/Miwall - Brass Recycling	20,440.02	
Ridewell - Security Deposit	900.00	
Ridewell - B683 - reimbursements	1,913.25	47,215.31
	\$ 1,576,070.15	\$ 1,576,070.15

No Calif Regional Public Safety Training
 Customer Ledger Aging By Due Date (Summary)
 Report Date: 3/31/15

4/19/15
 2:23:55 PM

Cust ID	Name	Days Past Due							Balance	Deposits
		Current 03/31 - After	1 - 30 03/01 - 03/30	31 - 60 01/30 - 02/28	61 - 90 12/31 - 01/29	91 - 120 12/01 - 12/30	121 + Prior - 11/30			
9TP001	911 Tactical Performance, LLC	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00
ABC001	Dept. of Alcohol	\$1,025.00	\$0.00	\$0.00	\$450.00	\$0.00	\$0.00	\$0.00	\$1,475.00	\$0.00
BPD003	Brentwood Police Department	\$750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$750.00	\$0.00
CDCR01	Dept. of Correction and Reh	\$787.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$787.50	\$0.00
CDPH01	CA Dept. of Public Health	\$450.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$450.00	\$0.00
COS001	County of Sacramento-OES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$7.00)	(\$7.00)	\$0.00
COS006	County of Sacramento - Probati	\$950.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$950.01	\$0.00
DCA001	Dept. of Consumer Affairs	\$625.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$625.00	\$0.00
DFG001	Dept. of Fish and Wildlife	\$0.00	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00	\$0.00
DOI001	Department of Insurance	\$62.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62.50	\$0.00
DOJ002	Department of Justice	\$150.00	\$3,487.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,637.50	\$0.00
DTSC01	Department of Toxic Substances	\$156.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$156.25	\$0.00
DVA002	Dept. of Veterans Affairs OIG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.01)	(\$0.01)	\$0.00
FBI001	Federal Bureau Investigation-H	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.76)	(\$0.76)	\$0.00
FEC001	Fulton El Camino Recreations	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	\$0.00
GSA002	GSA - FEMA/S&T	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.16)	(\$0.16)	\$0.00
HSI001	Homeland Security Invest.	\$843.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$843.75	\$0.00
IRS002	Internal Revenue Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,014.86	\$0.00
LPD001	Lodi Police Department	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	\$0.00
LRC001	LRCDD	\$0.00	\$0.00	\$56,431.67	\$0.00	\$0.00	\$0.00	\$0.00	\$395,021.69	\$0.00
MCS001	Mendocino County Sheriff	\$1,300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,300.00	\$0.00
SAC001	City of Sacramento - SPD	\$264,269.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$264,269.56	\$0.00
SAC003	City of Sacramento-UASI	\$0.00	\$750.00	\$1,250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00
SCS001	Solano County Sheriff Office	\$656.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$656.26	\$0.00
TRPD01	Twin Rivers Police Department	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
USFS01	US Forest Service	\$750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$750.00	\$0.00
USP001	U.S Probation Parole	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
TOTALS:		\$276,275.83	\$4,387.50	\$57,681.67	\$450.00	\$0.00	\$383,596.95	\$722,391.95		\$0.00
PERCENTAGES:		38.24%	0.61%	7.98%	0.06%	0.00%	53.10%	100.00%		

No Calif Regional Public Safety Training
Statement of Cash Flows Worksheet
For the period ended 3/31/2015

	<u>Year to Date</u>
<u>Cash Flows from Operating Activities</u>	
Change in net assets	(\$204,013.01)
<u>Adjustments</u>	
(To convert net assets to cash basis)	
Increase in Current Year Receivables	(\$435,295.65)
Decrease in Accounts Receivable-Prior Year	\$800.10
Decrease in Prepaid Expenses	\$90.00
Decrease in Prepaid Expenses	\$50.00
Decrease in Prepaid Expenses	\$50.00
Decrease in Prepaid Expenses	\$75.00
Increase in Accounts Payable Module-Vendor	\$25,094.80
Decrease in Accounts Payable-Prior Year	(\$108,701.22)
Decrease in Accounts Payable-Prior Year	(\$800.10)
Decrease in Accounts Payable-Prior Year	(\$1,381.06)
Decrease in Accounts Payable-Prior Year	(\$590.37)
Decrease in Accounts Payable-Prior Year	(\$26.35)
Decrease in Accounts Payable-Prior Year	(\$120.88)
Decrease in Accounts Payable-Prior Year	(\$11.07)
Decrease in Accounts Payable-Prior Year	(\$52.76)
Decrease in Accounts Payable-Prior Year	(\$90.68)
Decrease in Accounts Payable-Prior Year	(\$901.30)
Decrease in Accounts Payable-Prior Year	(\$13.53)
Decrease in Accounts Payable-Prior Year	(\$11,375.00)
Decrease in FSA LIABILITY ACCOUNT	(\$6,262.98)
Decrease in DEFERRED REVENUE	(\$1,050.00)
Decrease in DEFERRED REVENUE	(\$2,975.00)
Total Adjustments	(\$543,488.05)
Net Cash used by Operating activities	(\$747,501.06)
<u>Cash Flows from Investing Activities</u>	
Net Cash Used by Investing Activities	\$0.00
<u>Net Increase (Decrease) in Cash</u>	(\$747,501.06)
<u>Cash and Cash Equivalents at Beginning of Period</u>	\$2,310,942.42
<u>Cash and Cash Equivalents at End of Period</u>	\$1,563,441.36

BUDGET WITH NO INCREASE

NCRPSTA - FY 15-16 Budget

FY 2015-2016 Revenue & Expenditures

Funding:	AMOUNT
MEMBER AGENCY CONTRIBUTIONS	
LRCCD	\$ 225,726.70
SFD	225,726.70
SPD	225,726.70
LRCCD in-kind salary	51,000.00
FACILITY RENTALS	88,700.00
POST CONTRACT COURSES	423,262.25
OTHER GOVERNMENTAL REVENUE	20,000.00
OTHER NON-GOV'T REVENUE	14,600.00
<i>Total Anticipated Funding</i>	<u><u>\$ 1,274,742.35</u></u>
Expenditures:	
Salaries and Employee Benefits	\$ 405,255.00
Service and Supplies	855,186.00
Fixed Assets	14,301.35
<i>Total Anticipated Expenditures</i>	<u><u>\$ 1,274,742.35</u></u>

NCRPSTA - FY 2015-20 BUDGET WITH NO INCREASE

FY 2015-2016 REVENUE DETAIL

FY 2015-2016	
LRCCD	\$ 225,726.70
SPD	225,726.70
SFD	225,726.70
LRCCD IKI	51,000.00
POST CONTRACT	423,262.25
CLASSROOMS	22,500.00
TAC VILLAGE	20,000.00
RANGE 1	15,000.00
RANGE 2	1,000.00
RANGE 3	7,500.00
SHOOTHOUSE	3,500.00
B683	7,800.00
TRAINING GROUND	11,400.00
RSO/TSO	10,000.00
VENDING	600.00
RECYCLING	13,000.00
COURSES	10,000.00
SWAT DAY	\$ 1,000.00
	<hr/>
	\$ 1,274,742.35
	<hr/> <hr/>

NCRPSTA - FY 2015-20 BUDGET WITH NO INCREASE

FY 2015-2016 EXPENDITURE DETAIL

REGULAR SALARIES	\$	304,255.00
SALARIES IN-KIND		51,000.00
WORKER'S COMPENSATION		7,000.00
ALLOCATED BENEFITS		43,000.00
SUPPLIES		66,900.00
PRINTING		1,100.00
TOOLS		4,500.00
SERVICE CONTRACTS		266,185.00
TRAVEL		40,000.00
DUES & MEMBERSHIPT		1,100.00
INSURANCE		35,000.00
UTILITIES & HOUSEKEEPING		43,850.00
ELECTRIC		105,000.00
GAS		35,000.00
SEWER		11,000.00
TRASH		3,300.00
PEST CONTROL		4,200.00
JANITORIAL SERVICES		38,500.00
ALARM MONITORING		1,500.00
WATER		25,000.00
LANDSCAPE SERVICES		22,750.00
REPAIRS & MAINTENANCE		79,200.00
RENTS & LEASES		32,001.00
AUDITS		18,500.00
POSTAGE		500.00
MISC OTHER EXPENSES		20,100.00
LEASEHOLD IMPROVEMENTS	\$	<u>14,301.35</u>
		<u>\$ 1,274,742.35</u>

BUDGET WITH INCREASE

NCRPSTA - FY 15-16 Budget

FY 2015-2016 Revenue & Expenditures

Funding:	AMOUNT
MEMBER AGENCY CONTRIBUTIONS	
LRCCD	\$ 250,000.00
SFD	250,000.00
SPD	250,000.00
LRCCD in-kind salary	51,000.00
FACILITY RENTALS	88,700.00
POST CONTRACT COURSES	423,262.25
OTHER GOVERNMENTAL REVENUE	20,000.00
OTHER NON-GOV'T REVENUE	14,600.00
Total Anticipated Funding	<u><u>\$ 1,347,562.25</u></u>
Expenditures:	
Salaries and Employee Benefits	\$ 405,255.00
Service and Supplies	855,186.00
Fixed Assets	87,121.25
Total Anticipated Expenditures	<u><u>\$ 1,347,562.25</u></u>

NCRPSTA - FY 2015-2016 BI BUDGET WITH INCREASE

FY 2015-2016 REVENUE DETAIL

	FY 2015-2016
LRCCD \$	250,000.00
SPD	250,000.00
SFD	250,000.00
LRCCD IKI	51,000.00
POST CONTRACT	423,262.25
CLASSROOMS	22,500.00
TAC VILLAGE	20,000.00
RANGE 1	15,000.00
RANGE 2	1,000.00
RANGE 3	7,500.00
SHOOTHOUSE	3,500.00
B683	7,800.00
TRAINING GROUND	11,400.00
RSO/TSO	10,000.00
VENDING	600.00
RECYCLING	13,000.00
COURSES	10,000.00
SWAT DAY \$	<u>1,000.00</u>
	<u>\$ 1,347,562.25</u>

NCRPSTA - FY 2015-2016 BI BUDGET WITH INCREASE

FY 2015-2016 EXPENDITURE DETAIL

REGULAR SALARIES	\$	304,255.00
SALARIES IN-KIND		51,000.00
WORKER'S COMPENSATION		7,000.00
ALLOCATED BENEFITS		43,000.00
SUPPLIES		66,900.00
PRINTING		1,100.00
TOOLS		4,500.00
SERVICE CONTRACTS		266,185.00
TRAVEL		40,000.00
DUES & MEMBERSHIPT		1,100.00
INSURANCE		35,000.00
UTILITIES & HOUSEKEEPING		43,850.00
ELECTRIC		105,000.00
GAS		35,000.00
SEWER		11,000.00
TRASH		3,300.00
PEST CONTROL		4,200.00
JANITORIAL SERVICES		38,500.00
ALARM MONITORING		1,500.00
WATER		25,000.00
LANDSCAPE SERVICES		22,750.00
REPAIRS & MAINTENANCE		79,200.00
RENTS & LEASES		32,001.00
AUDITS		18,500.00
POSTAGE		500.00
MISC OTHER EXPENSES		20,100.00
LEASEHOLD IMPROVEMENTS	\$	<u>87,121.25</u>
		<u>\$ 1,347,562.25</u>