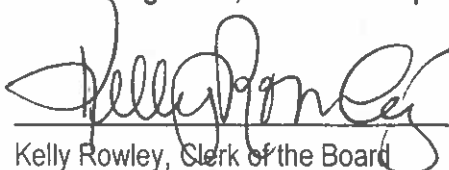

PUBLIC MEETING

- 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 – July 27, 2023
 - Ratify – Authorized signers for First Northern Bank – primary signatory Stephen Quinn, secondary signatory Captain Marnie Stigerts.
- V. Presentations
 - NCRPSTA – Financials for the period ending 07/31/23
 - NCRPSTA – Aging Report for the period ending 07/31/23
 - NCRPSTA – Statement of Cash Flows for the period ending 07/31/23
 - Receive Presentation – Ms. Kelly Rowley
 - NCRPSTA Facilities Report
 - Receive Presentation – Mr. Jack Stehno
- VI. Executive Director's employment contract
 - No change in compensation
 - Vacation Allowance
 - Presentation - Stephen Quinn
- VII. **Closed Session**
 - Discussion regarding Executive Director's Benefits
- VIII. Action Items
 - Report from Closed Session
 - Approve contract revisions for Stephen Quinn
- IX. Executive Directors Report
- X. Board Member Questions and Comments
- XI. Future Agenda Items
 - Solar Project – Postponed indefinitely
- XII. Meeting Schedule
 - NCRPSTA Inter-Agency Planning Team – September 11th & 25th
 - NCRPSTA Board of Directors – September 28, 2023

XIII. Adjournment

Posted August 21, 2023 – 12:00 pm



Kelly Rowley, Clerk of the Board

NORTHERN CALIFORNIA REGIONAL PUBLIC SAFETY TRAINING AUTHORITY

Meeting Summary - JPA Board of Directors
Thursday July 27, 2023 – 11:00 am
Zoom Meeting

Call to Order: 11:02 am

Roll Call: Mr. John McCormack (LRCCD/ARC), Deputy Chief Steve Oliveira (SPD), Assistant Chief Josh Calista (SFD) and Mr. Stephen Quinn, Executive Director

Pledge of Allegiance:

Public Comment: None received

Consent Agenda

- Approve – NCRPSTA Board Meeting Action Summary – June 22, 2023
- Receive – Correspondence from Los Rios Community College District appointing Dr. Lisa Cardoza as the primary Board member, with Frank Kobayashi and John McCormack serving as alternates.
- Approve – GASB 96 – Capitalization of "Subscription Based IT" contracts.

A motion to approve the consent agenda was made by Chief Calista, seconded by Mr. McCormack, all in favor, motion passes.

Presentations/Discussion:

NCRPSTA Financial Report

- Board Members were provided financial reports for the period 06/30/2023

NCRPSTA Facilities Report

- Campus – We have a sewer line in the men's restroom – contractor has removed and replaced the pipe. The tiles will be installed Friday.
- Campus – Annual fire alarm inspection has been completed, there are minor repairs to be done, however the overall system is good working condition.
- Campus – HVAC in zone 3 (mat room and gym) cooling fan has been replaced.
- Campus – revised landscaping contract effective June 15th, nominal increase in fee and areas to be serviced are delineated as part of the contract. Service is difficult to manage, due to the turn-over they are experiencing.

Action Items:

No Action items.

Executive Director's Report/Training Report:

- ICI Program - Curriculum update in the ICI Core, transitioning the Interview and Interrogation portion of the course to Science Based Interviewing. The Sacramento workshop is complete and went well. The Burbank workshop is scheduled for July 31st to August 2nd. The POST Program Manager was onsite for the Sacramento workshop and was pleased with the curriculum.

NORTHERN CALIFORNIA REGIONAL PUBLIC SAFETY TRAINING AUTHORITY

Meeting Summary - JPA Board of Directors
Thursday July 27, 2023 – 11:00 am
Zoom Meeting

- Training – we have completed a two week ICI CORE and Homicide courses. Upcoming is the SFD Youth Academy.
- Training – the US Coast Guard will be onsite for their annual exercise due here on the 22nd of August.
- Training – Los Rios will be starting MOD II on Saturday.
- Long Term Lease – no new status, some remediation is still required before this can happen.
- Campus – We are looking into getting Fit Eats in the building, we will roll it out to staff first, then possibly open it up to students.
- CSI Buildings – Still in the works, currently in design review.
- Audit – The audit has begun; they will be doing their field work on August 30th and 31st.
- POST – We have received the contract for FY 23-24.

Board Member Comments and Questions:

McCormack – The apprenticeship program at ARC, may be helpful with the Solar project. Let me know if I can be of assistance.

Meeting Adjourned: 11:21 am

Attested to:



Kelly Rowley, Clerk of the Board



Northern California Regional Public Safety Training Authority

2409 Dean Street, Suite 116 McClellan, CA 95652

• Phone (916) 808-3669 • Fax (916) 640-0018

www.ncrpsta.com

Stephen Quinn
Executive Director

Dr. Lisa Cardoza
Deputy Chief Michael Taylor
Deputy Chief Steve Oliveira

ARC/Los Rios Community College District
Sacramento Fire Department
Sacramento Police Department

8/10/2023

RE: First Northern Bank – Authorized Signers
Account Number: 100013964

To whom it may concern,

This letter is to confirm a change in the authorized signers. Stephen R. Quinn, Executive Director, will remain as the primary signatory. Captain Marnie Stigerts will replace Captain Rudy Chan as the secondary signer.

This item will be ratified on the consent agenda at the August 24th NCRPSTA Board of Directors meeting.

Should you have any questions or concerns you can reach out to Deputy Chief Steve Oliveira, Board President, at 916-808-0892 (desk), or 916-712-1826 (cell).

Regards,

Kelly Rowley
NCRPSTA – Business Services Manager
NCRPSTA – Clerk of the Board

as of 07/31/2023

Revenues	As of 07/31/22			As of 07/31/23		
	(A)	(B)	VARIANCE (C)	(D)	(E)	VARIANCE (F)
1 CONTRIBUTIONS, GIFTS, GRANTS	\$ 191,795.10	\$ 767,180.10	\$ 575,385.00	\$ 191,795.10	\$ 767,180.10	\$ 575,385.00
3 CONTRIBUTIONS - IN-KIND LOS RIOS		67,100.00	67,100.00	89,691.47	89,691.47	89,691.47
5 RENTS, LEASES	19,525.02	183,916.25	164,391.23	15,966.26	232,000.00	216,033.74
6 INTEREST, INVESTMENTS	72.20	-	(72.20)	207.00	-	(207.00)
7 OTHER GOVT REVENUE	22,150.00	125,000.00	102,850.00	21,925.00	135,000.00	113,075.00
8 ICI CONTRACT COURSE REVENUE		913,506.87	913,506.87	-	1,068,433.34	1,068,433.34
9 OTHER LOCAL REVENUE	1,944.01	18,250.00	16,305.99	809.12	13,000.00	12,190.88
10 Total Revenues	\$ 2,074,953.22	\$ 2,074,953.22	\$ 1,839,466.99	\$ 2,305,304.48	\$ 2,305,304.91	\$ 2,074,602.43
10a Contributions from Reserves	\$ 124,264.65	\$ 124,264.65	\$ 124,264.65	-	-	-
10b REVISED TOTAL	\$ 235,486.33	\$ 2,199,217.87	\$ 1,963,731.54	\$ 230,702.48	\$ 2,305,304.91	\$ 2,074,602.43

Expenses	As of 07/31/22			As of 07/31/23		
	(A)	(B)	VARIANCE (C)	(D)	(E)	VARIANCE (F)
11 REGULAR SALARIES	\$ 24,753.69	\$ 443,117.58	\$ 418,363.89	\$ 25,137.08	\$ 472,842.69	\$ 447,705.61
12 IN-KIND SALARIES/BENEFITS			-			-
13 WORKER'S COMPENSATION	10,755.12	11,227.00	471.88	6,774.91	12,000.00	5,225.09
14 ALLOCATED BENEFITS	5,629.93	85,000.00	79,370.07	6,466.09	107,000.00	100,533.91
15 INSTRUCTIONAL MEDIA/MATERIALS			-	0.00		-
16 INSTRUCTIONAL - PRINTING	777.84		(777.84)	0.00		-
17 INSTRUCTIONAL - BOOKS			-	0.00		-
18 NON-INSTRUCTIONAL SUPPLIES	14,164.78	117,028.35	102,863.57	8,770.08	104,000.00	95,229.92
19 NON-INSTRUCTIONAL PRINTING		2,000.00	2,000.00	-	2,000.00	2,000.00
20 TOOLS	754.48	9,500.00	8,745.52	285.36	9,500.00	9,214.64
21 CONTRACTS - PERSONAL SERVICES	40,410.00	606,795.00	566,385.00	79,600.00	849,782.46	770,182.46
22 TRAVEL AND CONFERENCE	7,250.43	65,951.50	58,701.07	18,679.82	83,500.00	64,820.18
23 DUES & MEMBERSHIPS		2,500.00	2,500.00		2,500.00	2,500.00
24 INSURANCE	52,560.39	55,000.00	2,439.61	63,711.04	64,500.00	788.96
25 UTILITIES AND HOUSEKEEPING SVCS	155.23	54,700.00	54,544.77	162.05	54,700.00	54,537.95
26 ELECTRIC	2,054.44	135,000.00	132,945.56	2,094.76	135,000.00	132,905.24
27 GAS	419.96	40,000.00	39,580.04	394.31	55,000.00	54,605.69
28 SEWER	1,650.19	16,000.00	14,349.81	1,641.07	16,000.00	14,358.93
29 TRASH	634.34	6,500.00	5,865.66	525.84	7,000.00	6,474.16
30 PEST CONTROL	150.00	2,500.00	2,350.00	165.00	2,500.00	2,335.00
31 JANITORIAL SERVICES	3,504.00	60,000.00	56,496.00	4,238.37	60,000.00	55,761.63
32 ALARM MONITORING	580.00	3,000.00	2,420.00	660.00	3,000.00	2,340.00
33 WATER	3,559.13	40,000.00	36,440.87	3,410.59	40,000.00	36,589.41
34 LANDSCAPING SERVICES	2,250.30	31,000.00	28,749.70	1,125.00	31,000.00	29,875.00
35 REPAIRS	6,207.53	76,000.00	69,792.47	17,990.94	73,400.00	55,409.06
36 RENTS AND LEASES	1.00	6,001.00	6,000.00	2,926.00	20,001.00	17,075.00
37 AUDITS		15,200.00	15,200.00		15,800.00	15,800.00
38 POSTAGE	38.28	600.00	561.72		800.00	800.00
39 OTHER OPERATIONAL EXPENSES	586.78	23,750.00	23,163.22	2,105.18	27,850.00	25,744.82
40 LEASEHOLD IMPROVEMENTS	10,384.64	290,847.44	280,462.80		55,628.76	55,628.76
40a CAPITALIZED EQUIPMENT DEPRECIATION						
41 Total Expenses	\$ 189,232.48	\$ 2,199,217.87	\$ 2,009,985.39	\$ 246,863.49	\$ 2,305,304.91	\$ 2,058,441.42

No Calif Regional Public Safety Training
Statement of Activities (YTD) (Columnar, Landscape)

As of 7/31/2023

	MEMBER AGENCY CONTRIBUTI	FACILITY USE FEES	MISC - NON GOV'T REVENUE	ICI - INDIRECT FEES	Total
Revenues					
CONTRIBUTIONS, GIFTS, GRANTS	\$191,795.10				\$191,795.10
RENTS, LEASES		\$15,966.26			15,966.26
INTEREST, INVESTMENTS			\$207.00		207.00
OTHER GOV'T REVENUE			1,925.00		1,925.00
OTHER LOCAL REVENUE			809.12		809.12
Total Revenues	\$191,795.10	\$15,966.26	\$2,941.12	\$0.00	\$210,702.48
Expenses					
REGULAR SALARIES	\$25,137.08				\$25,137.08
WORKER'S COMPENSATION	6,774.91				6,774.91
ALLOCATED BENEFITS	6,466.09				6,466.09
NON-INSTRUCTIONAL SUPPLIES	6,901.83				6,901.83
TOOLS	285.36				285.36
INSURANCE	63,711.04				63,711.04
UTILITIES AND HOUSKEEPING SVCS	162.05				162.05
ELECTRIC	2,094.76				2,094.76
GAS	394.31				394.31
SEWER	1,641.07				1,641.07
TRASH	525.84				525.84
PEST CONTROL	165.00				165.00
JANITORIAL SERVICES	4,238.37				4,238.37
ALARM MONITORING	660.00				660.00
WATER	3,410.59				3,410.59
LANDSCAPING SVCS	1,125.00				1,125.00
REPAIRS	17,990.94				17,990.94
RENTS AND LEASES	1.00				1.00
OTHER OPERATIONAL EXPENSES	2,105.18				2,105.18
Total Expenses	\$143,790.42	\$0.00	\$0.00	\$0.00	\$143,790.42
REVENUES OVER EXPENDITURES					\$66,912.06

No Calif Regional Public Safety Training
Statement of Activities (YTD) (Columnar, Landscape)

As of 7/31/2023

	BASIC SWAT 9/11-22/2023	BASIC SWAT 10/30- 11/20/2023	BASIC SWAT 3/4-15/2024	BASIC SWAT 4/15-26/2024	Total
Revenues					
OTHER GOV'T REVENUE	\$19,000.00	\$1,000.00			\$20,000.00
Total Revenues	<u>\$19,000.00</u>	<u>\$1,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$20,000.00</u>
Expenses					
NON-INSTRUCTIONAL SUPPLIES	\$30.76	\$30.76	\$30.76	\$30.76	\$123.04
Total Expenses	<u>\$30.76</u>	<u>\$30.76</u>	<u>\$30.76</u>	<u>\$30.76</u>	<u>\$123.04</u>

No Calif Regional Public Safety Training
Statement of Activities (YTD)

As of 7/31/2023 - ICI PROGRAM

Revenues

Total Revenues	\$0.00
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Expenses

NON-INSTRUCTIONAL SUPPLIES	\$1,745.21
CONTRACTS - PERSONAL SERVICES	47,900.00
TRAVEL AND CONFERENCE	1,973.46
Total Expenses	\$51,618.67

No Calif Regional Public Safety Training
Statement of Activities (YTD) (Columnar, Landscape)

As of 7/31/2023 - CURRICULUM UPDATES

ICI SBI
CURRICULUM
UPDATES

Revenues

Total Revenues	<hr/> \$0.00
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Expenses

CONTRACTS - PERSONAL SERVICES	\$31,700.00
TRAVEL AND CONFERENCE	16,706.36
RENTS AND LEASES	2,925.00
Total Expenses	<hr/> \$51,331.36

No Calif Regional Public Safety Training
Customer Ledger Aging By Due Date (Summary)
 Report Date: 07/31/2023

MEMBER AGENCIES \$314,818.40 78%
POST/CHP \$1,000.04 0%
ALL OTHERS \$89,779.11 22%

Days Past Due

Cust ID	Name	Current	1 - 30	31 - 60	61 - 90	91 - 120	121 +	Balance
		07/31 - After	07/01 - 07/30	06/01 - 06/30	05/02 - 05/31	04/02 - 05/01	Prior - 04/01	
ABC001	Dept. of Alcohol	\$2,763.76	\$762.50	\$0.00	\$0.00	\$0.00	\$0.00	\$3,526.26
AMT001	AMTRAK POLICE	\$2,640.00	\$0.00	\$218.75	\$0.00	\$0.00	\$0.00	\$2,858.75
BPD001	Berkeley Police Department	\$0.00	\$0.00	\$437.50	\$0.00	\$0.00	\$0.00	\$437.50
CARDA1	CARDA	\$385.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$385.00
CDCR01	CDCR - OCS	\$3,130.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,543.75	\$11,673.75
CDCR03	CDCR-CA Correctional Center	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,800.00	\$1,800.00
CDCR04	CDCR - DAPO - CPAT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$700.00	\$700.00
CDCR07	CDCR-Office of Internal Affair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,800.00	\$8,800.00
CDHCS1	DEPT OF HEALTH CARE	\$3,750.00	\$0.00	\$0.00	\$3,750.00	\$0.00	\$0.00	\$7,500.00
CF0001	CAL Fire	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,800.00	\$1,800.00
CHP001	CALIFORNIA HIGHWAY	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
CHPICI	California Highway Patrol	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.04	\$0.04
CLOT01	CALIFORNIA STATE LOTTERY	\$618.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$618.75
COM001	CITY OF MADERA	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
CPD003	Centralia Police Department	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00
DCA002	DEPARTMENT OF CANNABIS	\$1,388.75	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$2,388.75
DDS001	DEPT OF DEVELOPMENTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,800.00	\$1,800.00
DFG001	CA DEPT OF FISH & WILDLIFE	\$96.25	\$437.50	\$0.00	\$0.00	\$0.00	\$0.00	\$533.75
DMC001	DEPARTMENT OF MOTOR	\$770.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$770.00
DOI001	DEPARTMENT OF	\$1,388.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,388.76
DOJ001	Department of Justice	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
DOJ005	Department of Justice	\$156.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$156.25
DVA001	Department of Veterans Affairs	\$1,416.25	\$340.64	\$0.00	\$0.00	\$0.00	\$0.00	\$1,756.89
ELD001	El Dorado County Sheriff's Off	\$0.00	\$0.00	\$700.00	\$0.00	\$0.00	\$0.00	\$700.00
FTB001	Franchise Tax Board	\$0.00	\$0.00	\$1,325.00	\$0.00	\$0.00	\$0.00	\$1,325.00
FWS001	US Fish & Wildlife Services	\$0.00	\$0.00	\$0.00	\$125.00	\$0.00	\$0.00	\$125.00
HSI001	Homeland Security Invest.	\$1,320.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,320.00
IRS001	INTERNAL REVENUE	\$412.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$412.50
LIV001	LIVERMORE POLICE	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
LPD001	Lodi Police Department	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
LRC001	LRCCD	\$62,681.70	\$0.00	\$0.00	\$62,681.70	\$0.00	\$0.00	\$125,363.40
MPD001	Modesto Police Department	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
MSO001	Madera Sheriff's Office	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
POST01	COMMISSION ON P.O.S.T.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,800.00	\$1,800.00
SAC001	CITY OF SACRAMENTO	\$62,681.70	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,100.00)	\$61,581.70
SAC002	City of Sacramento - SFD	\$62,681.70	\$0.00	\$0.00	\$62,591.60	\$1,800.00	\$800.00	\$127,873.30
SCPD01	SAND CITY POLICE	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
SCS001	Solano County Sheriff Office	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
SCS002	Siskiyou County Sheriff	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
SRPD01	San Rafael Police Department	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
SSA001	SSA/OIG/OI	\$287.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$287.50
SSD001	Sacramento Sheriff Department	\$500.00	\$0.00	\$0.00	\$2,100.00	\$0.00	\$4,600.00	\$7,200.00
SVSP00	SALINAS VALLEY STATE	\$0.00	\$0.00	\$0.00	\$450.00	\$450.00	\$375.00	\$1,275.00
TRPD01	TWIN RIVERS USD	\$0.00	\$0.00	\$287.50	\$0.00	\$0.00	\$0.00	\$287.50
UPPD01	Union Pacific PD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$442.20	\$442.20
USAF01	United States Air Force Base	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,250.00	\$3,250.00
USAF02	UNITED STATES AIR FORCE	\$110.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$110.00
USCG01	US Coast Guard	\$0.00	\$0.00	\$0.00	\$4,500.00	\$0.00	\$0.00	\$4,500.00
USDA03	US FOREST SERVICE - WFAP	\$0.00	\$0.00	\$0.00	\$100.00	\$200.00	\$700.00	\$1,000.00
USFS01	US FOREST SERVICE	\$150.00	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$750.00
VPD002	Vallejo Police Department	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
TOTALS:		\$224,328.87	\$3,140.64	\$2,968.75	\$137,798.30	\$2,450.00	\$34,910.99	\$405,597.55

No Calif Regional Public Safety Training

Statement of Cash Flows Worksheet

For the period ended 7/31/2023

	<u>Year to Date</u>
<u>Cash Flows from Operating Activities</u>	
Change in net assets	(\$16,161.01)
<u>Adjustments</u>	
(To convert net assets to cash basis)	
Increase in Current Year Receivables	(\$90,130.34)
Decrease in Accounts Receivable-Prior Year	\$150.00
Increase in Accounts Receivable-Prior Year	(\$642.56)
Decrease in Accounts Receivable-Prior Year	\$156.25
Decrease in Accounts Receivable-Prior Year	\$500.00
Decrease in Accounts Receivable-Prior Year	\$200.00
Decrease in Accounts Receivable-Prior Year	\$100.00
Decrease in Accounts Receivable-Prior Year	\$500.00
Decrease in Accounts Receivable-Prior Year	\$431.26
Decrease in Prepaid Expenses	\$60,441.23
Decrease in Prepaid Expenses	\$75.00
Decrease in Prepaid Expenses	\$75.00
Decrease in Prepaid Expenses	\$75.00
Decrease in Prepaid Expenses	\$2,925.00
Decrease in Prepaid Expenses	\$791.39
Decrease in Prepaid Expenses	\$75.00
Decrease in Prepaid Expenses	\$75.00
Decrease in Prepaid Expenses	\$105.00
Increase in Accounts Payable Module-Vendor	\$608.19
Decrease in Accounts Payable-Prior Year	(\$12,596.08)
Decrease in Accounts Payable-Prior Year	(\$1,838.85)
Decrease in Accounts Payable-Prior Year	(\$753.19)
Decrease in Accounts Payable-Prior Year	(\$134.25)
Decrease in Accounts Payable-Prior Year	(\$31.00)
Decrease in Accounts Payable-Prior Year	(\$172.02)
Decrease in Accounts Payable-Prior Year	(\$173.41)
Decrease in Accounts Payable-Prior Year	(\$1,050.40)
Decrease in Accounts Payable-Prior Year	(\$302.69)
Decrease in Accounts Payable-Prior Year	(\$427.50)
Decrease in DEFERRED REVENUE	(\$1,125.00)
Decrease in DEFERRED REVENUE	(\$2,000.00)
Total Adjustments	(\$44,093.97)
Net Cash used by Operating activities	(\$60,254.98)
<u>Cash Flows from Investing Activities</u>	
Net Cash Used by Investing Activities	\$0.00
<u>Net Increase (Decrease) in Cash</u>	(\$60,254.98)
<u>Cash and Cash Equivalents at Beginning of Period</u>	\$2,091,149.64
<u>Cash and Cash Equivalents at End of Period</u>	\$2,030,894.66

CASH IN BANK	\$ 1,471,823.08
CASH IN UBS ACCOUNT	\$ 13,692.23
INVESTMENTS	\$ 545,379.23
	<u>\$ 2,030,894.54</u>