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## PUBLIC MEETING

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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 – September 28, 2023
- Receive – Correspondence from Sacramento Police Department appointing Captain Marnie Stigerts as the primary board member and Lt. Jason Morgado as the alternate.

V. Presentations

- NCRPSTA – Financials for the period ending 09/30/23
- NCRPSTA – Aging Report for the period ending 09/30/23
- NCRPSTA – Statement of Cash Flows for the period ending 09/30/23
  - Receive Presentation – Ms. Kelly Rowley
- NCRPSTA Facilities Report
  - Receive Presentation – Mr. Jack Stehno

VI. Action Items

- None Scheduled

VII. Executive Directors Report

VIII. Board Member Questions and Comments

IX. Future Agenda Items

- Solar Project – Postponed indefinitely

X. Meeting Schedule

NCRPSTA Inter-Agency Planning Team – November 13<sup>th</sup>

NCRPSTA Board of Directors – November 16, 2023

XI. Adjournment

Posted October 20, 2023 – 12:00 pm



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Kelly Rowley, Clerk of the Board

# NORTHERN CALIFORNIA REGIONAL PUBLIC SAFETY TRAINING AUTHORITY

Meeting Summary - JPA Board of Directors  
Thursday September 28, 2023 – 11:00 am  
Zoom Meeting

**Call to Order:** 11:09 am

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

**Pledge of Allegiance:**

**Public Comment:** None received

**Consent Agenda**

- Approve – NCRPSTA Board Meeting Action Summary – August 24, 2023
- Receive – FY 2022-2023 Final Audit

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

**Presentations/Discussion:**

NCRPSTA – FY 2022-2023 Final Audit Presentation

- Mr. Jesse Deol, James Marta & Co. presented the final audit results for the FY ending June 30, 2023.
  - Financial Statements are presented fairly.
  - There were no material audit findings.
  - There were no recommendations.

NCRPSTA Financial Report

- Board Members were provided financial reports for the period 08/31/2023

NCRPSTA Facilities Report

- Shoothouse – Painting has not been refreshed since the shoothouse opened. We will begin painting this weekend.
- Building 712 – We will also be painting the inside of the classroom building at the range. Classroom refresh was completed last fiscal year, the rest of the building in the break room and the gun cleaning area will now be completed.
- Campus – We are going to start painting the MODS next, hopefully we will accomplish this task before the rain comes.
- Tac Village – "road and driveway" patterns were added to the north side of the Tac Village, this was requested by the Basic SWAT Instructors.

**Action Items:**

No Action items.

**Executive Director's Report/Training Report:**

# NORTHERN CALIFORNIA REGIONAL PUBLIC SAFETY TRAINING AUTHORITY

Meeting Summary - JPA Board of Directors  
Thursday September 28, 2023 – 11:00 am  
Zoom Meeting

- ICI Program – In September we have presented the OIS Course, Homicide and we have a Homicide course in progress right now. Upcoming courses are the CORE, OIS and Sex Assault.
- Basic SWAT – We just completed a Basic SWAT Course.
- Track and Obstacle Course – POST will be using our facility as the model for the state, recently we were featured in their monthly publication.
- Painting – We are using retirees for the painting projects around the campus, much more economical.
- Campus – With all of the recent first amendment audits occurring around the region, we are installing "Authorized Personnel Only" signs throughout the building.
- CSI Buildings – we are expecting the permit any day now, according to the engineer.
- POST ICI Budget for FY 2024-2025, interest seems to be going down. Agencies are understaffed and are not able to let personnel attend.

**CLOSED SESSION:** Executive Director's vacation benefits.

Contract updates:

- Vacation benefits for the Executive Director will be "front loaded" each year on the anniversary date of the revised contract.

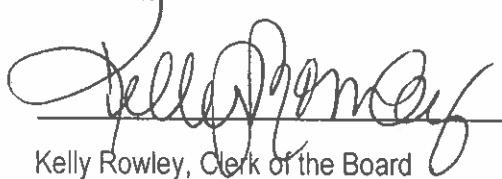
A motion to approve the Executive Directors revised vacation benefits was made by Chief Taylor, seconded by Mr. McCormack, all in favor, motion passes.

## **Board Member Comments and Questions:**

None received.

**Meeting Adjourned:** 11:43 am

Attested to:

  
Kelly Rowley, Clerk of the Board

SACRAMENTO  
Police Department

KATHERINE LESTER  
Chief of Police

5770 Freeport Blvd., Suite 100  
Sacramento, CA 95822-3516

(916) 808-0800  
Fax: (916) 808-0818  
www.sacpd.org

September 26, 2023  
Ref: COP 9-24

Stephen Quinn, Executive Director  
Northern California Regional Public Safety Training Authority  
2409 Dean St, Suite 119  
McClellan, CA 95652

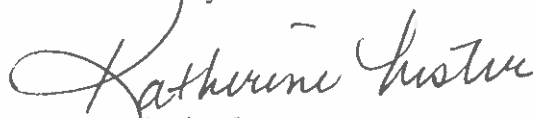
Re: Change in Board Member Assignment

Dear Mr. Quinn:

Pending the retirement of Deputy Chief Steve Oliveira, effective October 20, 2023, Captain Marnie Stigerts will serve on the Northern California Regional Public Safety Joint Powers Authority Board of Directors, representing the City of Sacramento Police Department.

Until Deputy Chief Oliveira's successor is identified, Captain Marnie Stigerts will be the primary representative and Lieutenant Jason Morgado will be the alternate representative.

Sincerely,

  
Katherine Lester  
Chief of Police

KL:aj

as of 09/30/2023

	As of 09/30/22			As of 09/30/23		
	(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						
5 RENTS, LEASES	72,247.54	183,916.25	111,668.71	46,854.40	89,691.47	89,691.47
6 INTEREST, INVESTMENTS	1,334.79	-	(1,334.79)	1,555.38	-	(1,555.38)
7 OTHER GOVT REVENUE	276,504.18	125,000.00	(151,504.18)	61,045.00	135,000.00	73,955.00
8 ICI CONTRACT COURSE REVENUE		913,506.87	913,506.87	8,200.00	1,068,433.34	1,060,233.34
9 OTHER LOCAL REVENUE	10,677.43	18,250.00	7,572.57	912.03	13,000.00	12,087.97
10 Total Revenues	\$ 2,074,953.22	\$ 2,074,953.22	\$ 1,522,394.18	\$ 310,361.91	\$ 2,305,304.91	\$ 1,994,943.00
10a Contributions from Reserves	\$ 124,264.65	\$ 124,264.65	\$ 124,264.65			
10b REVISED TOTAL	\$ 552,559.04	\$ 2,199,217.87	\$ 1,646,658.83	\$ 310,361.91	\$ 2,305,304.91	

	As of 09/30/22			As of 09/30/23		
	(A)	(B)	VARIANCE (C)	(D)	(E)	VARIANCE (F)
11 REGULAR SALARIES	\$ 78,741.90	\$ 443,117.58	\$ 364,375.68	\$ 78,276.45	\$ 472,842.69	\$ 394,566.24
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	13,153.95	85,000.00	71,846.05	10,868.23	107,000.00	96,131.77
15 INSTRUCTIONAL MEDIA/MATERIALS						
16 INSTRUCTIONAL - PRINTING	2,895.32	-	(2,895.32)	0.00	-	-
17 INSTRUCTIONAL - BOOKS						
18 NON-INSTRUCTIONAL SUPPLIES	25,748.14	117,028.35	91,280.21	28,231.86	104,000.00	75,768.14
19 NON-INSTRUCTIONAL PRINTING	166.54	2,000.00	1,833.46	106.97	2,000.00	1,893.03
20 TOOLS	741.23	9,500.00	8,758.77	4,018.21	9,500.00	5,481.79
21 CONTRACTS - PERSONAL SERVICES	162,062.50	606,795.00	444,732.50	190,605.00	849,782.46	659,177.46
22 TRAVEL AND CONFERENCE	20,304.39	65,951.50	45,647.11	36,211.89	83,500.00	47,288.11
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	465.89	54,700.00	54,234.11	495.28	54,700.00	54,204.72
26 ELECTRIC	28,154.63	135,000.00	106,845.37	31,290.17	135,000.00	103,709.83
27 GAS	644.53	40,000.00	39,355.47	1,628.02	55,000.00	53,371.98
28 SEWER	3,966.49	16,000.00	12,033.51	3,957.37	16,000.00	12,042.63
29 TRASH	1,592.05	6,500.00	4,907.95	1,389.92	7,000.00	5,610.08
30 PEST CONTROL	450.00	2,500.00	2,050.00	495.00	2,500.00	2,005.00
31 JANITORIAL SERVICES	10,512.00	60,000.00	49,488.00	12,715.11	60,000.00	47,284.89
32 ALARM MONITORING	720.00	3,000.00	2,280.00	1,320.00	3,000.00	1,680.00
33 WATER	10,560.95	40,000.00	29,439.05	10,725.94	40,000.00	29,274.06
34 LANDSCAPING SERVICES	6,812.36	31,000.00	24,187.64	5,916.92	31,000.00	25,083.08
35 REPAIRS	17,718.22	76,000.00	58,281.78	37,003.48	73,400.00	36,396.52
36 RENTS AND LEASES	1.00	6,001.00	6,000.00	6,853.53	20,001.00	13,147.47
37 AUDITS	10,100.00	15,200.00	5,100.00	15,800.00	15,800.00	100.00%
38 POSTAGE	638.28	600.00	(38.28)	830.26	800.00	(30.26)
39 OTHER OPERATIONAL EXPENSES	3,546.52	23,750.00	20,203.48	7,797.46	27,850.00	20,052.54
40 LEASEHOLD IMPROVEMENTS	57,597.99	290,847.44	233,249.45	3,076.14	55,628.76	52,552.62
40a CAPITALIZED EQUIPMENT DEPRECIATION	1,672.86					
41 Total Expenses	\$ 522,283.25	\$ 2,199,217.87	\$ 1,678,607.48	\$ 560,099.16	\$ 2,305,304.91	\$ 1,745,205.75



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

As of 9/30/2023

	MEMBER AGENCY CONTRIBUTI	MEMBER AGENCY REIMBURSEMEN	FACILITY USE FEES	MISC - NON GOV'T REVENUE	ICI - INDIRECT FEES	Total
<b>Revenues</b>						
CONTRIBUTIONS, GIFTS, GRANTS	\$191,795.10					\$191,795.10
RENTS, LEASES			\$46,854.40			46,854.40
INTEREST, INVESTMENTS				\$1,555.38		1,555.38
OTHER GOV'T REVENUE				6,045.00		6,045.00
OTHER LOCAL REVENUE				912.03		912.03
Total Revenues	\$191,795.10	\$0.00	\$46,854.40	\$8,512.41	\$0.00	\$247,161.91
<b>Expenses</b>						
REGULAR SALARIES	\$54,376.45					\$54,376.45
WORKER'S COMPENSATION	6,774.91					6,774.91
ALLOCATED BENEFITS	10,868.23					10,868.23
NON-INSTRUCTIONAL SUPPLIES	18,402.38					18,402.38
NON-INSTRUCTIONAL PRINTING	106.97					106.97
TOOLS	1,069.84					1,069.84
INSURANCE	63,711.04					63,711.04
UTILITIES AND HOUSKEEPING SVCS	495.28					495.28
ELECTRIC	31,290.17					31,290.17
GAS	1,628.02					1,628.02
SEWER	3,957.37					3,957.37
TRASH	1,389.92					1,389.92
PEST CONTROL	495.00					495.00
JANITORIAL SERVICES	12,715.11					12,715.11
ALARM MONITORING	1,320.00					1,320.00
WATER	10,725.94					10,725.94
LANDSCAPING SVCS	5,916.92					5,916.92
REPAIRS	37,003.48					37,003.48
RENTS AND LEASES	403.53					403.53
AUDIT SERVICES	15,800.00					15,800.00
POSTAGE	792.00					792.00
OTHER OPERATIONAL EXPENSES	6,797.46					6,797.46
BLDG LEASEHOLD IMPROVEMENTS	3,076.14					3,076.14
Total Expenses	\$289,116.16	\$0.00	\$0.00	\$0.00	\$0.00	\$289,116.16

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

As of 9/30/2023

	<b>BASIC SWAT 9/11-22/2023</b>	<b>BASIC SWAT 10/30-11/20/2023</b>	<b>BASIC SWAT 3/4- 15/2023</b>	<b>BASIC SWAT 4/15-26/2023</b>	<b>Total</b>
<b><u>Revenues</u></b>					
OTHER GOV'T REVENUE	\$28,000.00	\$27,000.00			\$55,000.00
Total Revenues	<u>\$28,000.00</u>	<u>\$27,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$55,000.00</u>
<b><u>Expenses</u></b>					
NON-INSTRUCTIONAL SUPPLIES	\$249.15	\$249.15	\$249.15	\$249.15	\$996.60
CONTRACTS - PERSONAL SERVICES	16,960.00				16,960.00
OTHER OPERATIONAL EXPENSES		1,000.00			1,000.00
Total Expenses	<u>\$17,209.15</u>	<u>\$1,249.15</u>	<u>\$249.15</u>	<u>\$249.15</u>	<u>\$18,956.60</u>
<b>REVENUE OVER EXPENDITURES</b>	<b>\$10,790.85</b>				



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

As of 9/30/2023

	ICI Curriculum Updates	Principled Policing T4T
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**Revenues**

Total Revenues	\$0.00	\$0.00
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**Expenses**

NON-INSTRUCTIONAL SUPPLIES	\$249.12	
CONTRACTS - PERSONAL SERVICES	57,140.00	
TRAVEL AND CONFERENCE	26,897.89	
RENTS AND LEASES	6,450.00	
POSTAGE	38.26	
Total Expenses	\$90,775.27	\$0.00

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

As of 9/30/2023 - ICI PROGRAM

Revenues

OTHER GOV'T REVENUE	\$8,200.00
Total Revenues	<u>\$8,200.00</u>

Expenses

REGULAR SALARIES	\$23,900.00
NON-INSTRUCTIONAL SUPPLIES	8,583.76
TOOLS	2,948.37
CONTRACTS - PERSONAL SERVICES	116,505.00
TRAVEL AND CONFERENCE	9,314.00
Total Expenses	<u>\$161,251.13</u>

Customer Ledger Aging By Due Date ( Summary )

Report Date: 09/30/2023

POST/CHP \$11,375.00  
ALL OTHERS \$105,686.57

5%  
43%

		Days Past Due							
Inst ID	Name	Current 09/30 - After	1 - 30 08/31 - 09/29	31 - 60 08/01 - 08/30	61 - 90 07/02 - 07/31	91 - 120 06/02 - 07/01	121 + Prior - 06/01	Balance	
BC001	Dept. of Alcohol	\$1,457.50	\$4,042.50	\$0.00	\$0.00	\$0.00	\$0.00	\$5,500.00	
ICSO01	Butte County Sheriff's Office	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	
IPD001	Berkeley Police Department	\$0.00	\$0.00	\$0.00	\$0.00	\$437.50	\$0.00	\$437.50	
MARDA1	CARDA	\$0.00	\$0.00	\$385.00	\$0.00	\$0.00	\$0.00	\$385.00	
DCR01	CDCR - OCS	\$0.00	\$385.00	\$0.00	\$0.00	\$0.00	\$8,543.75	\$8,928.75	
DCR03	CDCR-CA Correctional Center	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,800.00	\$1,800.00	
DCR04	CDCR - DAPO - CPAT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$700.00	\$700.00	
DCR07	CDCR-Office of Internal Affair	\$0.00	\$1,540.00	\$0.00	\$0.00	\$0.00	\$8,800.00	\$10,340.00	
DCR	CA DEPT OF CORRECTIONS	\$770.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$770.00	
DHCS1	DEPT OF HEALTH CARE SVCS	\$0.00	\$0.00	\$3,750.00	\$0.00	\$0.00	\$3,750.00	\$7,500.00	
FF001	CAL Fire	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,800.00	\$1,800.00	
HP001	CALIFORNIA HIGHWAY	\$9,575.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,575.00	
HPD01	Citrus Heights Police Dept.	\$0.00	\$770.00	\$0.00	\$0.00	\$0.00	\$0.00	\$770.00	
HPIC1	California Highway Patrol	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.04	\$0.04	
LOT01	CALIFORNIA STATE LOTTERY	\$0.00	\$0.00	\$618.75	\$0.00	\$0.00	\$0.00	\$618.75	
OAO01	CITY OF ALTURAS	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	
PD003	Centralia Police Department	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	
CA001	DEPARTMENT OF	\$316.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$316.25	
CA002	DEPARTMENT OF CANNABIS	\$0.00	\$1,375.00	\$1,388.75	\$500.00	\$0.00	\$500.00	\$3,763.75	
FG001	CA DEPT OF FISH & WILDLIFE	\$2,695.00	\$0.00	\$96.25	\$0.00	\$0.00	\$0.00	\$2,791.25	
MC001	DEPARTMENT OF MOTOR	\$1,801.25	\$550.00	\$770.00	\$0.00	\$0.00	\$0.00	\$3,121.25	
ODIG1	Dept. of Defense Inspector Gen	\$0.00	(\$0.30)	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.30)	
OJ001	Department of Justice	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00	
OJ005	Department of Justice	\$751.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$751.17	
OJ010	DEPARTMENT OF JUSTICE	\$1,650.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,650.00	
VAA001	Department of Veterans Affairs	\$1,237.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,237.21	
VAA003	Dept of Veterans Affairs OIG	\$275.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$275.00	
GPD00	Elk Grove Police Department	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	
LD001	El Dorado County Sheriff's Off	\$2,000.00	\$0.00	\$0.00	\$0.00	\$700.00	\$0.00	\$2,700.00	
PD001	Fresno Police Department	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00	
PD004	Fremont Police Department	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	
TB001	Franchise Tax Board	\$0.00	\$0.00	\$0.00	\$0.00	\$1,325.00	\$0.00	\$1,325.00	
WS001	US Fish & Wildlife Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$125.00	\$125.00	
RC001	LRCCD	\$0.00	\$0.00	\$62,681.70	\$0.00	\$0.00	\$62,681.70	\$125,363.40	
CS001	Mendocino County Sheriff	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	
LES01	OFFICE OF LAW	\$0.00	\$275.00	\$0.00	\$0.00	\$0.00	\$0.00	\$275.00	
CS001	Placer CO Sheriff	\$866.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$866.25	
OST01	COMMISSION ON P.O.S.T.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,800.00	\$1,800.00	
RIPON0	RIPON POLICE DEPARTMENT	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	
PD001	Roseville Police Department	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	
AC001	CITY OF SACRAMENTO	\$800.00	\$400.00	\$0.00	\$0.00	\$0.00	(\$1,100.00)	\$100.00	
AC002	City of Sacramento - SFD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,600.00	\$2,600.00	
CPD01	SAND CITY POLICE	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	
CS001	Solano County Sheriff Office	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	
CS002	Siskiyou County Sheriff	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	
SA001	SSA/OIG/OI	\$220.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$220.00	
SD001	Sacramento Sheriff Department	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$6,700.00	\$7,200.00	
VSP00	SALINAS VALLEY STATE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$375.00	\$375.00	
JPPD01	Union Pacific PD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$442.20	\$442.20	
JSAF01	United States Air Force Base	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,250.00	\$3,250.00	
JSAF02	UNITED STATES AIR FORCE	\$110.00	\$110.00	\$110.00	\$0.00	\$0.00	\$0.00	\$330.00	
JSCG01	US Coast Guard	\$0.00	\$1,732.50	\$0.00	\$0.00	\$0.00	\$0.00	\$1,732.50	
JSDA03	US FOREST SERVICE - WFAP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	
JDFS01	US FOREST SERVICE	\$0.00	\$0.00	\$0.00	\$750.00	\$0.00	\$0.00	\$750.00	
PD001	Vacaville Police Department	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00	
PD002	Vallejo Police Department	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	
VLP001	Woodland Police Department	\$1,540.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,540.00	

TOTALS: \$44,064.63 \$16,179.70 \$75,300.45 \$1,750.00 \$2,462.50 \$105,367.69 \$245,124.97

Statement of Cash Flows Worksheet

For the period ended 9/30/2023

Year to Date

Cash Flows from Operating Activities

Change in net assets (249,737.25)

Adjustments

(To convert net assets to cash basis)

Decrease in Current Year Receivables 70,342.24

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 20,123.20

Decrease in Accounts Payable-Prior Year (12,629.38)

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 135,860.32

Net Cash used by Operating activities (113,876.93)

Cash Flows from Investing Activities

Net Cash Used by Investing Activities 0.00

Net Increase (Decrease) in Cash (113,876.93)

Cash and Cash Equivalents at Beginning of Period 2,091,149.64

Cash and Cash Equivalents at End of Period 1,977,272.71

CASH IN BANK	\$	1,416,852.75
CASH IN UBS ACCOUNT	\$	15,040.72
INVESTMENTS	\$	545,379.23
	\$	<u>1,977,272.70</u>