



MINUTES for Regular Board of Directors Meeting October 16, 2019

Meeting Logistics:

10/16/2019 8:00a Mountain Time

Location:

Phone Conference
218-936-3817;510426#

ANTI-TRUST STATEMENT

It is the policy of the Association for Challenge Course Technology, and it is the responsibility of every Association member company, to comply in all respects with federal and state antitrust laws. No activity or discussion at any Association meeting or other function may be engaged in for the purpose of bringing about any understanding or agreement among members to:

- (a) raise, lower, or stabilize prices;
- (b) regulate production;
- (c) allocate markets;
- (d) encourage boycotts;
- (e) foster unfair trade practices;
- (f) assist monopolization, or
- (g) in any way violate federal or State antitrust laws.

Any questions regarding the meaning or applicability of this policy, as well as any concerns regarding activities or discussions at Association meetings, should be promptly brought to the attention of the Association Executive Director or the Chair of the Board of Directors.

ATTENDEES

Presiding Officer:

- Ben Kopp - **Chair**

Board Member Attendees:

- | | | |
|---|---|---|
| <input checked="" type="checkbox"/> Bahman Azarm – Vice Chair
<i>(departed at 9:26am)</i> | <input checked="" type="checkbox"/> Cameron Annas - Member | <input checked="" type="checkbox"/> Rohan Shahani – Member |
| <input checked="" type="checkbox"/> Mandy Stewart – Secretary | <input checked="" type="checkbox"/> Paul Cummings – Member | <input checked="" type="checkbox"/> Shawn Tierney – Executive Director |
| <input checked="" type="checkbox"/> Carson Rivers – Treasurer
<i>(joined at 8:57am)</i> | <input checked="" type="checkbox"/> Victor Gallo – Member | |

Additional Attendees:

Quorum?

- Yes
 No



PROCEEDINGS – STANDING ITEMS

Meeting called to order at 8:03 AM Mountain Time by Ben Kopp.

Approval of Agenda

Motion:	Review and approve the meeting agenda
Made by:	Paul
Seconded by:	Bahman
Discussion:	None
Vote:	In Favor – n/a Opposed – 0 Abstaining – 0
Motion Carries:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Approval of Minutes

Meeting and Date of Minutes:

- Regular Board of Directors Meeting (Face to Face in Spokane, WA), 30 September & 1 October, 2019.

Motion:	Approve previous minutes for meeting held 30 September & 1 October, 2019.
Made by:	Bahman
Seconded by:	Victor
Discussion:	None
Vote:	In Favor – n/a Opposed – 0 Abstaining – Paul
Motion Carries:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Executive Director Update (Shawn)

- Shawn has placed his ED report into the BoD meeting folder on Drive for review [2019-10-11 REPORT ED to BoD].

Monthly Financials (Shawn)

- Shawn has placed the draft September financials into the **Finance Committee folder** on Drive for review [2019-10-13 REPORT September Financials - DRAFT].



OLD BUSINESS

Operation Reviewer Task Force (Paul)

- Task Force ToR have been completed
- ACC to disband current TF and create next volunteer group as relates to program
- ACC to determine next steps in program development at their next meeting 24 October
- Shawn to get answer from legal counsel on offering trainings to different categories of members
- Current OR pool to launch with 2nd slate of Reviewers to be trained at 2020 conference

Operation Accreditation (Mandy)

- Conversations on reviews and next steps are underway, ACC and Staff to divide and conquer current program finalization to-do list

Vendor Accreditation (Shawn)

- Shawn and Wayne Berger to meet in CO week of 21 October to discuss alignment and next steps more in depth
- Phase 1 for immediate needs and Phase 2 for further program development to be developed

Inspector Certification Panel (Mandy)

- Potential Chair has been identified; Panel approves, and the individual is to be voted on by ACC
- Chair development and mentoring plan is in place to ensure continuity of work

Consensus Group (Ben)

- CG to bring revised procedures and specific requests for support to Secretariat for consideration
- CG is in the process of balloting/voting regarding the removal of non-participatory members
- Role of Secretary of the CG to be further defined by CG and potential new Secretary to be ID'd

Strategic Planning Road Map (Carson)

- Two potential professional candidates have been identified to assist ACCT in a strategic planning process; they are currently being interviewed by BoD Members
- BoD to receive information and recommendation at November meeting

International Committee (Victor)

- Chair has a new Secretary for group; assistance with templates from ACCT/Shawn will be useful
- Early stage exploration on PD event in Asia is in progress
- Process needs to be developed for how events get proposed, vetted, and approved
- Shawn to coordinate phone call amongst involved parties to focus the conversation and streamline the work



ICE Costa Rica Event (Victor)

- 10 candidates are currently registered
- Documents are being finalized and will be ready

NEW BUSINESS

INTECO Status and MOU (Victor)

- BoD to review and give feedback on draft Agreement in Drive
- Additional conversations to be had to develop process for international standards agreements, as well as address the needs of the agreement with INTECO

[ITEMS BELOW TABLED UNTIL NEXT MEETING]

Insurance for International Members (Victor)

ACCT Insurance Modifications/Additions (Shawn)

Board of Directors Elections (Bahman)

Standards Distribution (Shawn)

CLOSING

Motion:	Motion to adjourn the meeting.
Made by:	Rohan
Seconded by:	Victor
Discussion:	None
Vote:	In Favor – n/a Opposed – 0 Abstaining – 0
Motion Carries:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Meeting adjourned at 9:41 AM Mountain Time.



To: ACCT Board
From: Shawn Tierney, Executive Director
Date: 10/11/19

RE: October Board Report

Summary of Activities

September Financials

The draft September financial statement will be placed in the Finance Drive on 10/15. The Sept bank, CD, and money market account statements are in the drive. (Finance - FY20 Financial Planning – Monthly Statements – Sept). Once the September draft statement is finished, the bookkeeper will prepare a FINAL Q1 statement.

990 Tax Return

The 990 tax return has been completed and reviewed by the Finance committee with no concerns. The previous accountant will e-file the 990 the week of 10/14.

Exhibitor / Sponsor / Conference Registration

Registration for exhibitors/sponsors / advertisers launched on 9/5, and registration for booth space has been strong. Conference registration launched on 10/9, and the early bird deadline is 11/4.

Fall PVM Symposium

Sessions in OA/OR, Standards, and the PVM re-vamp were recorded and will be made available to PVM's once they have been reviewed and edited for length.

ACCT Insurance Policies

All of the association's insurance policies (digital copies) and a "summary" sheet have been placed in the BOD drive. Hard copies of all the policies are located in the Longmont office.

Board Spokane F2F Meeting

The draft meeting minutes are in the drive, and there are a lot of follow up items to be aware of, so a close review of the minutes is requested!

FY20 Organizational Priorities

1. Member Value

1.1 ACCT sponsored health insurance plan for members: **Follow up from the F2F in Spokane on next steps.**

1.2 Access to legal defense/expertise: **has not moved forward at this time.**

1.3 Transparency / Communication: F2F meeting policy for increasing transparency of what volunteer groups are working on was approved by the BOD in August. Meeting minutes from the recent F2F mtgs. (i.e, ICP, OA/OR, etc) will be placed on the website once approved by those groups in the next month.

1.4 ACCT Academy: launched in September. First webinar on the 03-2019 standard is coming up on 10/16. Confirming with Cameron several insurance webinars that could be produced for November release.

1.5 Industry Data: has not moved forward at this time.

2. Government Relations

2.1 Publications Group: has not moved forward at this time.

2.2 Crisis communication: Skip King conducted a media training at the Longmont office with the ED, PD and office staff members in late July.

2.3 List of stakeholders and regulators: final preparations are being made to the regulatory map with an expected launch date on the ACCT website sometime in November.

3. Credentialing / Program Management

3.1 OA – support launch: awaiting final work product from the ORPTF F2F meeting that was held September 10-11 in Longmont.

3.2 ICE – the ICP held a F2F meeting August 27-28 in Longmont. Currently coordinating events in Costa Rica, Harrisburg PA, Hawaii, and the Raleigh conference.

3.3 Vendor accreditation- awaiting final work from the Re-vamp TF.

3.4 Trainer credentialing – has sent out a survey to gather feedback about industry training methods/curriculum.

3.5 Evaluation – has not moved forward (methods to evaluate the program?)

3.6 Harmonization – has not moved forward (harmonizing across all credentialing programs?)

3.7 Alignment of volunteers - has not moved forward

4. Organizational Health

4.1 Strategic planning: see meeting minutes from Spokane F2F

4.2 Org communication / PR (external): Further clarification is requested on this priority.

4.3 Tech work group (Slack, drives, Asana, etc.): Meeting monthly with OM, Carson and Mandy.

4.4 File storage protocol / clean up: in process of developing a policy for IT use covering organization of drives, etc.

4.5 Bylaws: has not moved forward at this time. BOD task

4.6 Elections (structure, logistics, transparency): has not moved forward at this time. Nominations & Leadership Committee task

5. Volunteer Support and Management

5.1 BOD development (on-boarding, knowledge base, teambuilding): Nomination & Leadership Committee task

5.2 Committee, TF, WG chair training: has not moved forward at this time

5.3 Affinity Groups – purpose, value: has not moved forward at this time

6. International Efforts

6.1 Standards translations: Spanish and Chinese as the next ACCT vetted translations are in process.

6.2 International events – hosting and attending: see Costa Rica and Asia notes in previous ED reports. ED will be attending the Arival conference in October in Orlando, and will be meeting with attendees at a booth hosted by Tom Kratch from the PR/Marketing committee.

6.3 Credentialing opportunities: see Costa Rica note in previous report.

6.4 Insurance: further clarification is requested on this priority.

6.5 Government relations: PD is drafting an agreement with INTECO for adoption of ACCT standard in Costa Rica. Agreement will be forwarded to BOD for approval once a final draft is ready in October/November.

Management Report

Association for Challenge Course Technology
For the period ended September 30, 2019



DRAFT

Prepared by
Verity Solutions, LLC

Prepared on
October 13, 2019

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Association for Challenge Course Technology
Balance Sheet
As of September 30, 2019

	Total
ASSETS	
Current Assets	
Operating Accounts	
Chase Operating	151,093.94
PNC Savings	50,225.05
Total Operating Accounts	\$ 201,318.99
Reserve Accounts	
Citizen's Access CD	
X-0511	85,019.87
X-0523	85,052.93
Axos - Money Market	262,176.47
Chase Savings	227.11
Total Reserve Accounts	\$ 432,476.38
Total Bank Accounts	\$ 633,795.37
Total Other Current Assets	\$ 0.00
Total Current Assets	\$ 633,795.37
TOTAL ASSETS	\$ 633,795.37
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Chase Card - Beg Bal	4,110.91
Chase Card - Activity	-3,581.55
Total Chase Card	\$ 529.36
Total Credit Cards	\$ 529.36
Total Other Current Liabilities	\$ 0.00
Total Current Liabilities	\$ 529.36
Total Liabilities	\$ 529.36
Equity	
Retained Earnings	616,032.52
Net Income	17,233.49
Total Equity	\$ 633,266.01
TOTAL LIABILITIES AND EQUITY	\$ 633,795.37

Sunday, Oct 13, 2019 05:44:10 PM GMT-7 - Cash Basis

Association for Challenge Course Technology
Profit and Loss by Class
September 2019

	1. Event	2. Membership	3. Standards	4. Program	5. Inspector	6. Vendor	7. Overhead	TOTAL
Income								
Income								
Other / Interest Income							902.60	902.60
Standard Income	106,368.50	23,302.00	4,584.86		1,635.54	1,397.00		137,287.90
Total Income	\$ 106,368.50	\$ 23,302.00	\$ 4,584.86	\$ 0.00	\$ 1,635.54	\$ 1,397.00	\$ 902.60	\$ 138,190.50
Total Income	\$ 106,368.50	\$ 23,302.00	\$ 4,584.86	\$ 0.00	\$ 1,635.54	\$ 1,397.00	\$ 902.60	\$ 138,190.50
Gross Profit	\$ 106,368.50	\$ 23,302.00	\$ 4,584.86	\$ 0.00	\$ 1,635.54	\$ 1,397.00	\$ 902.60	\$ 138,190.50
Expenses								
Bank Fees								
Merchant Service Fees		513.42					20.20	533.62
Total Bank Fees	\$ 0.00	\$ 513.42	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 20.20	\$ 533.62
Employee Benefits	707.47	229.68	181.78	106.08	146.50	146.50	103.15	1,621.16
Insurance								
Workers Comp	19.83	23.70	5.65	5.70	9.45	9.45	6.65	80.43
Total Insurance	\$ 19.83	\$ 23.70	\$ 5.65	\$ 5.70	\$ 9.45	\$ 9.45	\$ 6.65	\$ 80.43
Licenses, Taxes & Fees							623.08	623.08
Meals & Entertainment							15.52	15.52
Office Supplies	180.08							180.08
Payroll								
Payroll Processing Fees	61.39	73.36	17.50	17.64	29.25	29.25	20.57	248.96
Payroll Taxes	442.38	528.69	126.08	127.04	210.75	210.75	148.29	1,793.98
Salaries & Wages	5,947.04	7,107.32	1,695.01	1,707.90	2,833.23	2,833.23	1,993.23	24,116.96
Total Payroll	\$ 6,450.81	\$ 7,709.37	\$ 1,838.59	\$ 1,852.58	\$ 3,073.23	\$ 3,073.23	\$ 2,162.09	\$ 26,159.90
Postage & Shipping			333.19				11.00	344.19
Printing and Publication			884.24					884.24
Professional Services								
Accountant							3,310.00	3,310.00
Attorney							1,650.00	1,650.00
Total Professional Services	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 4,960.00	\$ 4,960.00
Rent & Storage	540.27	652.92	156.33	158.63	262.09	332.21	3,290.55	5,393.00
Technology	2,623.92	4,851.00					980.53	8,455.45
Telecommunications							318.00	318.00
Travel	487.06	15.74	185.15	2,645.10	4,633.40		122.32	8,088.77
Total Expenses	\$ 11,009.44	\$ 13,995.83	\$ 3,584.93	\$ 4,768.09	\$ 8,124.67	\$ 3,561.39	\$ 12,613.09	\$ 57,657.44
Net Operating Income	\$ 95,359.06	\$ 9,306.17	\$ 999.93	-\$ 4,768.09	-\$ 6,489.13	-\$ 2,164.39	-\$ 11,710.49	\$ 80,533.06
Net Income	\$ 95,359.06	\$ 9,306.17	\$ 999.93	-\$ 4,768.09	-\$ 6,489.13	-\$ 2,164.39	-\$ 11,710.49	\$ 80,533.06

Association for Challenge Course Technology
Profit and Loss by Class
Year to Date - FY2020

	1. Event	2. Membership	3. Standards	4. Program	5. Inspector	6. Vendor	7. Overhead	TOTAL
Income								
Income								
Other / Interest Income							2,897.67	2,897.67
Standard Income	106,368.50	44,600.57	9,108.66		2,055.88	2,347.00		164,480.61
Total Income	\$ 106,368.50	\$ 44,600.57	\$ 9,108.66	\$ 0.00	\$ 2,055.88	\$ 2,347.00	\$ 2,897.67	\$ 167,378.28
Total Income	\$ 106,368.50	\$ 44,600.57	\$ 9,108.66	\$ 0.00	\$ 2,055.88	\$ 2,347.00	\$ 2,897.67	\$ 167,378.28
Gross Profit	\$ 106,368.50	\$ 44,600.57	\$ 9,108.66	\$ 0.00	\$ 2,055.88	\$ 2,347.00	\$ 2,897.67	\$ 167,378.28
Expenses								
Bank Fees								
Merchant Service Fees		1,541.00					60.10	1,601.10
Other Bank Fees							0.00	0.00
Total Bank Fees	\$ 0.00	\$ 1,541.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 60.10	\$ 1,601.10
Employee Benefits	3,012.54	1,444.52	762.71	433.22	594.91	594.92	521.90	7,364.72
Insurance								
Directors & Officers							4,033.00	4,033.00
Office Property							579.00	579.00
Workers Comp	61.71	73.44	17.64	17.91	29.72	29.72	20.73	250.87
Total Insurance	\$ 61.71	\$ 73.44	\$ 17.64	\$ 17.91	\$ 29.72	\$ 29.72	\$ 4,632.73	\$ 4,862.87
Licenses, Taxes & Fees		290.52					623.08	913.60
Meals & Entertainment		81.42					756.27	837.69
Office Supplies	180.08							180.08
Payroll								
Payroll Processing Fees	220.93	263.01	63.20	64.20	106.57	106.57	74.40	898.88
Payroll Taxes	1,356.79	1,624.93	388.94	392.58	650.34	650.35	466.82	5,530.75
Salaries & Wages	17,730.18	21,243.15	5,082.20	5,127.21	8,493.16	8,493.16	6,101.74	72,270.80
Total Payroll	\$ 19,307.90	\$ 23,131.09	\$ 5,534.34	\$ 5,583.99	\$ 9,250.07	\$ 9,250.08	\$ 6,642.96	\$ 78,700.43
Postage & Shipping		175.65					11.00	519.84
Printing and Publication			1,213.27					1,213.27
Professional Services								
Accountant							3,339.99	3,339.99
Attorney							1,650.00	1,650.00
Conference Service Provider	11,362.50							11,362.50
Total Professional Services	\$ 11,362.50	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 4,989.99	\$ 16,352.49
Rent & Storage	1,442.29	1,679.28	634.59	639.43	857.08	1,005.86	4,201.97	10,460.50
Technology	2,691.90	5,029.80					3,560.58	11,282.28
Telecommunications	144.06						318.00	462.06
Travel	3,296.01	2,572.57	668.14	2,645.10	5,229.20		982.84	15,393.86
Total Expenses	\$ 41,498.99	\$ 36,019.29	\$ 9,163.88	\$ 9,319.65	\$ 15,960.98	\$ 10,880.58	\$ 27,301.42	\$ 150,144.79
Net Operating Income	\$ 64,869.51	\$ 8,581.28	-\$ 55.22	-\$ 9,319.65	-\$ 13,905.10	-\$ 8,533.58	-\$ 24,403.75	\$ 17,233.49
Net Income	\$ 64,869.51	\$ 8,581.28	-\$ 55.22	-\$ 9,319.65	-\$ 13,905.10	-\$ 8,533.58	-\$ 24,403.75	\$ 17,233.49

Association for Challenge Course Technology
Budget vs. Actuals: FY 2019-20 - FY20 P&L
Current Month & YTD

	Sep 2019				YTD			
	Actual	Budget	Over Budget	% of Budget	Actual	Budget	Over Budget	% of Budget
Income								
Income								
Other / Interest Income	902.60	450.00	452.60	200.58%	2,897.67	1,350.00	1,547.67	214.64%
Standard Income	137,287.90	48,900.00	88,387.90	280.75%	164,480.61	144,800.00	19,680.61	113.59%
Total Income	\$ 138,190.50	\$ 49,350.00	\$ 88,840.50	280.02%	\$ 167,378.28	\$ 146,150.00	\$ 21,228.28	114.52%
Total Income	\$ 138,190.50	\$ 49,350.00	\$ 88,840.50	280.02%	\$ 167,378.28	\$ 146,150.00	\$ 21,228.28	114.52%
Gross Profit	\$ 138,190.50	\$ 49,350.00	\$ 88,840.50	280.02%	\$ 167,378.28	\$ 146,150.00	\$ 21,228.28	114.52%
Expenses								
Advertising and Promotions		0.00	0.00		0.00	100.00	-100.00	0.00%
Bank Fees								
Merchant Service Fees	533.62	1,035.00	-501.38	51.56%	1,601.10	2,995.00	-1,393.90	53.46%
Other Bank Fees			0.00		0.00	0.00	0.00	
Total Bank Fees	\$ 533.62	\$ 1,035.00	-\$ 501.38	51.56%	\$ 1,601.10	\$ 2,995.00	-\$ 1,393.90	53.46%
Continuing Education		2,000.00	-2,000.00	0.00%	0.00	2,000.00	-2,000.00	0.00%
Dues and Subscriptions		0.00	0.00		0.00	0.00	0.00	
Employee Benefits	1,621.16	2,900.00	-1,278.84	55.90%	7,364.72	8,700.00	-1,335.28	84.65%
Insurance								
Conference Cancellation		0.00	0.00		0.00	0.00	0.00	
Cyber Policy		0.00	0.00		0.00	0.00	0.00	
Directors & Officers		0.00	0.00		4,033.00	4,170.00	-137.00	96.71%
General Liability		0.00	0.00		0.00	0.00	0.00	
Office Property		0.00	0.00		579.00	558.00	21.00	103.76%
Professional Liability		0.00	0.00		0.00	0.00	0.00	
Volunteer Accident		0.00	0.00		0.00	0.00	0.00	
Workers Comp	80.43	78.00	2.43	103.12%	250.87	234.00	16.87	107.21%
Total Insurance	\$ 80.43	\$ 78.00	\$ 2.43	103.12%	\$ 4,862.87	\$ 4,962.00	-\$ 99.13	98.00%
Licenses, Taxes & Fees	623.08	0.00	623.08		913.60	0.00	913.60	
Meals & Entertainment	15.52	60.00	-44.48	25.87%	837.69	180.00	657.69	465.38%
Office Supplies	180.08	150.00	30.08	120.05%	180.08	650.00	-469.92	27.70%
Payroll								
Payroll Processing Fees	248.96	215.00	33.96	115.80%	898.88	645.00	253.88	139.36%
Payroll Taxes	1,793.98	2,851.10	-1,057.12	62.92%	5,530.75	7,261.15	-1,730.40	76.17%
Salaries & Wages	24,116.96	37,269.23	-13,152.27	64.71%	72,270.80	86,961.53	-14,690.73	83.11%
Total Payroll	\$ 26,159.90	\$ 40,335.33	-\$ 14,175.43	64.86%	\$ 78,700.43	\$ 94,867.68	-\$ 16,167.25	82.96%
Postage & Shipping	344.19	175.00	169.19	196.68%	519.84	525.00	-5.16	99.02%
Printing and Publication	884.24	3,060.00	-2,175.76	28.90%	1,213.27	9,070.00	-7,856.73	13.38%
Professional Services								
Accountant	3,310.00	750.00	2,560.00	441.33%	3,339.99	2,750.00	589.99	121.45%
ANSI Consultant		100.00	-100.00	0.00%	0.00	300.00	-300.00	0.00%
Attorney	1,650.00	500.00	1,150.00	330.00%	1,650.00	1,500.00	150.00	110.00%
Conference Service Provider		22,650.00	-22,650.00	0.00%	11,362.50	35,975.00	-24,612.50	31.58%
Health & Safety		0.00	0.00		0.00	0.00	0.00	
Other Professional Services		11,050.00	-11,050.00	0.00%	0.00	12,550.00	-12,550.00	0.00%
PR/Marketing		2,833.00	-2,833.00	0.00%	0.00	7,666.00	-7,666.00	0.00%
Speaker Fees		0.00	0.00		0.00	0.00	0.00	
Total Professional Services	\$ 4,960.00	\$ 37,883.00	-\$ 32,923.00	13.09%	\$ 16,352.49	\$ 60,741.00	-\$ 44,388.51	26.92%
Rent & Storage	5,393.00	2,335.00	3,058.00	230.96%	10,460.50	7,005.00	3,455.50	149.33%
Technology	8,455.45	6,985.00	1,470.45	121.05%	11,282.28	16,098.00	-4,815.72	70.08%
Telecommunications	318.00	179.00	139.00	177.65%	462.06	687.00	-224.94	67.26%
Travel	8,088.77	14,700.00	-6,611.23	55.03%	15,393.86	22,200.00	-6,806.14	69.34%
Venue Fees		0.00	0.00		0.00	5,000.00	-5,000.00	0.00%
Total Expenses	\$ 57,657.44	\$ 111,875.33	-\$ 54,217.89	51.54%	\$ 150,144.79	\$ 235,780.68	-\$ 85,635.89	63.68%
Net Operating Income	\$ 80,533.06	-\$ 62,525.33	\$ 143,058.39	-128.80%	\$ 17,233.49	-\$ 89,630.68	\$ 106,864.17	-19.23%
Net Income	\$ 80,533.06	-\$ 62,525.33	\$ 143,058.39	-128.80%	\$ 17,233.49	-\$ 89,630.68	\$ 106,864.17	-19.23%