

**LONE PEAK PUBLIC SAFETY DISTRICT  
BOARD MEETING  
AGENDA**

**December 17, 2015  
7:00 A.M.**

**APPEARANCES**

**Time has been set aside for the public to express their ideas, concerns, and comments.  
(Please limit your comments to three minutes each.)**

1. Invocation – Tim Irwin
2. Adopt the Return to Work Policy - Rich
3. Adopt Management Improvement Program – Rich
4. Adopt Job Description for Lone Peak Public Safety District Board Chairperson – Rich
5. Update on the 360 Evaluation of the Chiefs – Rich
6. Authorize hiring a Fair Hearing Officer – David Church
7. Financial Statement Review - Laurie
8. Adopt 2016 Board Meeting Schedule – Laurie

January 21, 2016  
February 18, 2016  
March 17, 2016  
April 21, 2016  
May 19, 2016  
June 16, 2016  
July 21, 2016  
August 18, 2016  
September 15, 2016  
October 20, 2016  
November 17, 2016  
December 15, 2016

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify Laurie Adams, 801-772-4521 at least three working days prior to this meeting.

## Lone Peak Public Safety District Return To Work Program

**Policy:** Lone Peak Public Safety District is committed to providing a safe work environment to our employees. But if an employee becomes injured on the job, we will do everything we can to help the employee heal and return to work as quickly as possible. When employees are able to work and be a contributing team member, the injured employee heals faster, we are more productive, and the morale of our entire organization is lifted.

**Workers Compensation Coordinator:** Laurie Adams is our Workers Compensation Coordinator (WCC). Laurie Adams's phone number is 801-772-4521, [laurie@highlandcity.org](mailto:laurie@highlandcity.org). The Workers Compensation Coordinator will help injured employees and their supervisors achieve the goal of helping injured employees get healthy and back to being a contributing team member.

**Medical Providers:** If a life-threatening injury occurs, 911 should be called to access normal emergency care. Employees with routine, non-life-threatening injuries should be taken by their supervisor to:

- Intermountain American Fork InstaCare, 98 North 1100 E., Suite 101 American Fork, UT 84003, 801-492-2550.
- If the Network Provider is not available (after hours, etc.), call the Workers Compensation Coordinator to arrange medical care.
- Employees must seek care from the provider designated by the WCC. Failure to do so may affect their workers compensation claim.

**Injury Reporting:** All injuries, no matter how minor, must be reported immediately to the employee's supervisor. Supervisors report these injuries to the Workers Compensation Coordinator, who begins a workers compensation claim and helps to arrange medical care. All injuries must be reported the day they occur. Failure to report injuries could jeopardize coverage of the injury.

**Post Injury Procedures:** After receiving medical treatment, these steps must be taken:

- Employee and his/her supervisor deliver all paper work from the medical provider to the Workers Compensation Coordinator.
- WCC and the injured employee's supervisor review any restrictions given by medical provider with the injured employee's job description and determine if the employee's normal job meets the restrictions. If not, a Restricted/Light/Transitional Duty job will be assigned to accommodate the restrictions. (Sample light duty jobs are attached.)
- Injured employees must comply with the restrictions they are given. Failure to do so could slow their recovery or cause further injury.

**Restricted/Light/Transitional Duty:** Lone Peak Public Safety District will accommodate restricted duty jobs for workers injured on the job. The WCC will work with the supervisor to design a work strategy that meets the injured employee's restrictions and accomplishes Lone Peak Public Safety District's goals.

**Follow Up:** Injured employee's supervisor and the Workers Compensation Coordinator will regularly follow up with the employee and medical providers to make sure the employee is getting the care required, attending their medical appointments, complying with their restrictions, and that any restricted duty assignments are helping the employee move closer to their regular job duties.

**Interaction With Adjusters:** One of the best ways to help an employee get healthy and return to work quickly is to communicate with adjusters who manage the workers compensation injury

claim. Adjusters have access to resources and have a vast knowledge in how to help injured employees get better. Utah Local Governments Trust has partnered with Constitution State Services (CSS) to adjust claims. They can be reached at 800-243-2490.

Lone Peak Public Safety District  
Management Improvement Program

12/09/2015 (Draft)

1. Improve Board Information
  - A. Have the Board better understand the staffing of the Police and Fire/EMS Department.
    - 1) Fire/EMS Department Staffing 101. The Chief will prepare a presentation on how the Fire/EMS Department is presently staffed. This will also include options for changing how the Department is staffed, moving from less part time employees to more full time employees. It will also discuss how to handle overtime issues.
    - 2) Police Department Staffing 101. The Chief will prepare a presentation on how the Police Department is presently staffed.
  - B. Have the Board better understand how the Police and Fire/EMS Departments are funded.
    - 1) Fire/EMS Department Funding 101. The Chief will prepare a presentation on how the Fire/EMS Department is funded.
    - 2) Police Department Funding 101. The Chief will prepare a presentation on how the Police Department is funded.
    - 3) Invite the company that handles “Charges for Service” to make a yearly presentation to the Board about how that whole process works and any trends that the Board should be concerned about.
  - C. Better and more consistent information flow to the Board and member cities.
    - 1) Sharing UV Dispatch call statistics with the Board and member cities.
    - 2) Monthly electronic reports from both Departments about services rendered.
    - 3) Sharing Facebook narrative accounts with the Board and member cities.
    - 4) Quarterly metrics presentation by the Chiefs to the Board and member cities over a 10 year time frame. Included in this information is a corresponding service area population growth graph. Include daytime/night time population estimates
  - D. All policy additions and changes to be reviewed and approved by the board
2. Improve internal management functions
  - A. Financial reviews
    - 1) Quarterly City Finance Directors meeting with the Chiefs and Laurie to go over the budget in detail.
  - B. Human resource management
    - 1) Hire an outside consultant to review and rewrite the grievance policy and practices for the police and Fire/EMS.

- 2) Utilize the outside consultant to put on training programs for the police and Fire/EMS department chiefs and upper management.
  - 3) Utilize the outside consultant to provide guidance to the Chiefs and city managers on how to handle personnel related issues.
  - 4) Utilize the outside consultant to represent the District in any claims made by employees of District if needed.
- C. Management Meetings
- 1) Schedule and hold bi-weekly management meetings with the Chiefs, the city managers Laurie Adams and include the Board chair on a monthly basis.
  - 2) Schedule and hold bi-weekly management meetings with the Chiefs and the individual city managers.
- D. Chief Evaluations
- 1) 360 evaluations for the Chiefs on an ongoing basis. The evaluations will include all employees in evaluating the Chiefs and immediate supervisors.
- E. Board Chair
- 1) Develop a Board Chair job description.

LONE PEAK PUBLIC SAFETY DISTRICT  
BOARD CHAIR JOB DESCRIPTION

**General Responsibilities:** The Board Chair is responsible for ensuring that the Board of Directors does the following:

1. Are aware of and fulfill their governance responsibilities;
2. Perform all duties in accordance with applicable bylaws, resolutions and ordinances;
3. Adopt bylaws, resolutions and regulations not inconsistent with statute for the administration, operation, conduct and business of the District;
4. Take any legislative action or function as allowed in accordance with District policy;
5. Conduct Board business effectively and efficiently; and
6. Are accountable for the performance of the board.

**Additional Responsibilities:**

1. Presides over Board meetings;
2. Ensures that an agenda is planned for the Board meetings;
3. Conducts the Board meeting;
4. May appoint with Board consent or serve as an ex-officio member of any Board committees that are created;
5. Meets monthly with the Executive Committee;
6. Is designated as the signing officer for official documents of the district;
7. Ensures that the appropriate Board members vote on the Fire and/or Police issues.

LONE PEAK PUBLIC SAFETY DIST  
BALANCE SHEET  
NOVEMBER 30, 2015

GENERAL FUND

ASSETS

10-1111	CASH IN CHECKING - WELLS FARGO	17,411.65	
10-1150	PETTY CASH	200.00	
10-1161	CASH - STATE TREAS (PTIF 0989)	26,396.92	
10-1200	AMBULANCE ACCOUNTS RECEIVABLE	251,535.50	
10-1210	ALLOWANCE FOR DOUBTFUL ACCOUNT	( 73,000.00)	
	TOTAL ASSETS		<u>222,544.07</u>

LIABILITIES AND EQUITY

LIABILITIES

10-2221	FICA PAYABLE	4,050.69	
10-2222	FEDERAL WITHHOLDING PAYABLE	10,259.25	
10-2223	STATE WITHHOLDING PAYABLE	8,997.24	
10-2227	STATE RETIREMENT PAYABLE	103,010.25	
10-2232	HEALTH INSURANCE PAYABLE	( 93,594.99)	
10-2238	DUES WITHHELD FIRE	717.00	
10-2239	DUES WITHHELD POLICE	482.46	
10-2241	STATE UNEMPLOYMENT PAYABLE	1,976.94	
10-2243	WORKER'S COMPENSATION PAYABLE	( 12,608.83)	
10-2250	FICA EMPLOYEE REFUND PAYABLE	6,486.15	
	TOTAL LIABILITIES		29,776.16

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
10-2930	ADMINISTRATION EQUITY	82,536.00	
10-2950	POLICE EQUITY	501,493.00	
10-2970	FIRE/EMS EQUITY	( 312,714.00)	
10-2980	BALANCE - BEGINNING OF YEAR	.08	
	REVENUE OVER EXPENDITURES - YTD	( 78,547.17)	
	BALANCE - CURRENT DATE	<u>192,767.91</u>	
	TOTAL FUND EQUITY		<u>192,767.91</u>
	TOTAL LIABILITIES AND EQUITY		<u>222,544.07</u>

LONE PEAK PUBLIC SAFETY DIST  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>ADMINISTRATION REVENUE</u>					
10-33-01 ALPINE	6,282.50	31,412.50	75,390.00	43,977.50	41.7
10-33-02 HIGHLAND	.00	58,632.50	140,718.00	82,085.50	41.7
10-33-03 CEDAR HILLS	.00	8,213.35	19,712.00	11,498.65	41.7
10-33-15 INTEREST EARNINGS	.00	55.25	140.00	84.75	39.5
10-33-18 MISCELLANEOUS INCOME	.00	( 10.00)	500.00	510.00	( 2.0)
10-33-30 BUDGETED SURPLUS	.00	.00	5,200.00	5,200.00	.0
<b>TOTAL ADMINISTRATION REVENUE</b>	<b>6,282.50</b>	<b>98,303.60</b>	<b>241,660.00</b>	<b>143,356.40</b>	<b>40.7</b>
<u>POLICE REVENUE</u>					
10-35-01 ALPINE	88,366.92	441,834.60	1,060,403.00	618,568.40	41.7
10-35-02 HIGHLAND	.00	775,338.35	1,860,812.00	1,085,473.65	41.7
10-35-04 ALPINE SCHOOL DISTRICT	.00	.00	66,000.00	66,000.00	.0
10-35-09 COURT REVENUE	143.50	473.95	1,000.00	526.05	47.4
10-35-10 POLICE REPORT CHARGES	120.00	1,140.00	3,000.00	1,860.00	38.0
10-35-11 FINGER PRINTING	90.00	955.00	2,500.00	1,545.00	38.2
10-35-12 DOG LICENSE REVENUE	( 45.00)	320.00	.00	( 320.00)	.0
10-35-13 SECURITY SERVICES	.00	120.00	.00	( 120.00)	.0
10-35-18 MISCELLANEOUS INCOME	150.50	661.01	2,000.00	1,338.99	33.1
10-35-19 K-9 DONATIONS	200.00	200.00	.00	( 200.00)	.0
10-35-20 GRANTS	.00	1,738.22	13,000.00	11,261.78	13.4
10-35-25 PROCEEDS FROM LEASE	153,723.78	153,723.78	.00	( 153,723.78)	.0
10-35-40 PROCEEDS FROM SALE OR ASSET	.00	.00	7,500.00	7,500.00	.0
<b>TOTAL POLICE REVENUE</b>	<b>242,749.70</b>	<b>1,376,504.91</b>	<b>3,016,215.00</b>	<b>1,639,710.09</b>	<b>45.6</b>
<u>FIRE / EMS REVENUE</u>					
10-37-01 ALPINE	55,938.50	279,692.50	671,262.00	391,569.50	41.7
10-37-02 HIGHLAND	.00	441,388.75	1,059,333.00	617,944.25	41.7
10-37-03 CEDAR HILLS	.00	272,627.10	654,305.00	381,677.90	41.7
10-37-05 UTAH COUNTY	.00	5,876.05	30,000.00	24,123.95	19.6
10-37-11 CHARGES FOR SERVICES	42,736.95	211,451.81	575,000.00	363,548.19	36.8
10-37-18 MISCELLANEOUS INCOME	973.66	4,363.21	20,000.00	15,636.79	21.8
10-37-20 GRANTS	.00	.00	20,000.00	20,000.00	.0
<b>TOTAL FIRE / EMS REVENUE</b>	<b>99,649.11</b>	<b>1,215,399.42</b>	<b>3,029,900.00</b>	<b>1,814,500.58</b>	<b>40.1</b>
<b>TOTAL FUND REVENUE</b>	<b>348,681.31</b>	<b>2,690,207.93</b>	<b>6,287,775.00</b>	<b>3,597,567.07</b>	<b>42.8</b>

LONE PEAK PUBLIC SAFETY DIST  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION DEPARTMENT</u>					
10-43-10 WAGES - PERMANENT EMPLOYEES	.00	9,014.73	36,000.00	26,985.27	25.0
10-43-33 PUBLIC INFORMATION	.00	.00	150.00	150.00	.0
10-43-36 MEMBERSHIP IN UASD	.00	.00	5,200.00	5,200.00	.0
10-43-38 BUILD UP DISTRICT RESERVES	.00	.00	25,000.00	25,000.00	.0
10-43-39 EMERGENCY PREPARATION	384.62	1,153.86	6,000.00	4,846.14	19.2
10-43-40 POSTAGE - MISC SUPPLIES	116.19	206.19	1,500.00	1,293.81	13.8
10-43-61 LEGAL FEES	.00	.00	500.00	500.00	.0
10-43-62 AUDIT FEES	1,500.00	4,500.00	5,000.00	500.00	90.0
10-43-79 INSURANCE	10.04	30.12	900.00	869.88	3.4
10-43-80 ALPINE DISPATCH	.00	23,219.50	52,715.00	29,495.50	44.1
10-43-81 HIGHLAND DISPATCH	.00	51,153.00	103,195.00	52,042.00	49.6
10-43-88 BOARD EXPENSES	.00	29.60	500.00	470.40	5.9
10-43-90 MISCELLANEOUS EXPENSE	176.20	1,558.76	5,000.00	3,441.24	31.2
TOTAL ADMINISTRATION DEPARTMENT	2,187.05	90,865.76	241,660.00	150,794.24	37.6

LONE PEAK PUBLIC SAFETY DIST  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>					
10-45-10 WAGES - PERMANENT EMPLOYEES	95,230.66	485,020.89	1,226,750.00	741,729.11	39.5
10-45-11 HOLIDAY PAY	2,455.60	9,795.40	45,500.00	35,704.60	21.5
10-45-12 OVERTIME	8,649.24	37,616.78	58,000.00	20,383.22	64.9
10-45-13 WAGES-CROSSING GUARDS	9,405.00	30,338.23	85,000.00	54,661.77	35.7
10-45-14 WAGES-PART-TIME	3,796.10	19,798.61	37,920.00	18,121.39	52.2
10-45-16 CALL PAY - POLICE	1,646.10	5,950.65	19,850.00	13,899.35	30.0
10-45-18 SPECIALTY PAY	461.54	2,373.47	6,000.00	3,626.53	39.6
10-45-20 MEDICAL BENEFITS	22,513.06	114,552.82	338,520.00	223,967.18	33.8
10-45-21 RETIREMENT	35,652.32	182,113.59	467,568.00	285,454.41	39.0
10-45-22 FICA/MEDICARE	1,810.16	8,723.03	21,500.00	12,776.97	40.6
10-45-25 UNIFORM EXPENSE	1,753.42	12,172.53	41,770.00	29,597.47	29.1
10-45-31 DUES, SUBSCRIPTIONS, REF MATLS	235.00	464.00	1,750.00	1,286.00	26.5
10-45-33 PUBLIC EDUCATION	.00	1,232.78	3,500.00	2,267.22	35.2
10-45-34 NOVA & SCHOOL LUNCH	.00	726.50	2,500.00	1,773.50	29.1
10-45-38 TRAVEL EXPENSE	553.00	1,401.16	6,500.00	5,098.84	21.6
10-45-40 POSTAGE, PRINTING, MISC SUPPL	163.64	1,953.79	12,500.00	10,546.21	15.6
10-45-50 K-9 EXPENSES	853.21	999.37	3,000.00	2,000.63	33.3
10-45-52 UTILITIES EXPENSE	3,553.12	7,613.32	18,500.00	10,886.68	41.2
10-45-57 DRUG SCREENS	73.00	333.00	2,300.00	1,967.00	14.5
10-45-58 PROFESSIONAL SERVICES/CONTRACT	4,276.41	44,902.00	78,850.00	33,948.00	57.0
10-45-59 BUILDING MAINTENANCE	1,550.00	6,868.90	20,000.00	13,131.10	34.3
10-45-61 CHIEF'S ADMIN	.00	623.61	6,000.00	5,376.39	10.4
10-45-68 TRAINING	.00	2,417.00	13,400.00	10,983.00	18.0
10-45-69 RENT	33,027.60	66,055.20	138,087.00	72,031.80	47.8
10-45-71 FUEL	4,315.04	23,731.69	75,000.00	51,268.31	31.6
10-45-73 VEHICLE SUPPLIES/MAINTENANCE	3,568.00	10,452.92	27,900.00	17,447.08	37.5
10-45-74 VEHICLE LEASE	.00	33,391.61	85,890.00	52,498.39	38.9
10-45-76 VEHICLE REPLACEMENT	6,378.89	46,568.89	.00	( 46,568.89)	.0
10-45-77 EQUIPMENT REPLACEMENT	.00	11,046.85	55,350.00	44,303.15	20.0
10-45-78 CAPITAL	.00	.00	9,250.00	9,250.00	.0
10-45-79 INSURANCE	3,695.54	56,971.22	94,000.00	37,028.78	60.6
10-45-80 BANKCARD FEES	111.84	541.84	.00	( 541.84)	.0
10-45-89 ANIMAL CONTROL	.00	.00	4,000.00	4,000.00	.0
10-45-90 POLICE SUPPLIES	144.94	258.91	9,560.00	9,301.09	2.7
<b>TOTAL POLICE DEPARTMENT</b>	<b>245,872.43</b>	<b>1,227,010.56</b>	<b>3,016,215.00</b>	<b>1,789,204.44</b>	<b>40.7</b>

LONE PEAK PUBLIC SAFETY DIST  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE / EMS DEPARTMENT</u>					
10-47-10 WAGES - PERMANENT EMPLOYEES	78,280.95	392,850.33	976,450.00	583,599.67	40.2
10-47-11 OVERTIME WAGES/STANDBY	4,906.92	32,392.12	103,000.00	70,607.88	31.5
10-47-12 PART TIME EMPLOYEES	30,234.14	157,691.15	342,000.00	184,308.85	46.1
10-47-13 HOLIDAY PAY	16,692.48	16,692.48	16,750.00	57.52	99.7
10-47-17 INTERNS	312.00	6,891.88	24,000.00	17,108.12	28.7
10-47-20 MEDICAL BENEFITS	22,305.97	112,674.36	299,000.00	186,325.64	37.7
10-47-21 RETIREMENT	25,425.13	131,021.52	277,000.00	145,978.48	47.3
10-47-22 FICA/MEDICARE	1,924.94	9,139.88	21,500.00	12,360.12	42.5
10-47-25 UNIFORM EXPENSE	1,264.56	13,350.42	32,500.00	19,149.58	41.1
10-47-30 CHARGE OFFS AMBULANCE SERVICES	.00	.00	114,000.00	114,000.00	.0
10-47-31 DUES, SUBSCRIPTIONS, REF MATLS	.00	.00	1,500.00	1,500.00	.0
10-47-33 PUBLIC EDUCATION	982.23	4,592.11	3,000.00	( 1,592.11)	153.1
10-47-36 EMERGENCY PREPARATION	.00	.00	9,000.00	9,000.00	.0
10-47-38 TRAVEL EXPENSE	1,192.00	4,392.00	10,000.00	5,608.00	43.9
10-47-40 POSTAGE, PRINTING, MISC SUPPL	.00	353.59	1,500.00	1,146.41	23.6
10-47-48 PHYSICALS	.00	82.00	2,500.00	2,418.00	3.3
10-47-49 MEDICAL SUPPLIES	2,383.36	16,599.30	29,000.00	12,400.70	57.2
10-47-52 UTILITIES	2,350.75	20,897.31	55,000.00	34,102.69	38.0
10-47-59 BUILDING MAINTENANCE	285.76	4,512.82	18,000.00	13,487.18	25.1
10-47-60 RADIO SERVICE	2,484.88	7,832.71	15,000.00	7,167.29	52.2
10-47-63 BILLING AND COLLECTION	3,157.99	17,330.81	30,000.00	12,669.19	57.8
10-47-68 TRAINING	832.96	1,403.96	7,000.00	5,596.04	20.1
10-47-69 RENT	22,085.90	121,681.40	184,200.00	62,518.60	66.1
10-47-71 FUEL	1,229.75	8,462.09	27,000.00	18,537.91	31.3
10-47-73 VEHICLE SUPPLIES/MAINTENANCE	726.17	18,432.18	35,000.00	16,567.82	52.7
10-47-74 VEHICLE LEASE	.00	225,752.26	200,000.00	( 25,752.26)	112.9
10-47-78 EQUIPMENT	83.52	40,752.28	40,000.00	( 752.28)	101.9
10-47-79 INSURANCE	2,866.20	56,525.66	78,000.00	21,474.34	72.5
10-47-90 MISCELLANEOUS EXPENSE	1,897.64	6,825.36	14,000.00	7,174.64	48.8
10-47-91 EQUIPMENT LEASE	.00	21,746.80	64,000.00	42,253.20	34.0
<b>TOTAL FIRE / EMS DEPARTMENT</b>	<b>223,906.20</b>	<b>1,450,878.78</b>	<b>3,029,900.00</b>	<b>1,579,021.22</b>	<b>47.9</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>471,965.68</b>	<b>2,768,755.10</b>	<b>6,287,775.00</b>	<b>3,519,019.90</b>	<b>44.0</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 123,284.37)</b>	<b>( 78,547.17)</b>	<b>.00</b>	<b>78,547.17</b>	<b>.0</b>

LONE PEAK PUBLIC SAFETY DIST  
BALANCE SHEET  
NOVEMBER 30, 2015

FUND 91

<u>ASSETS</u>			
91-1610	POLICE FIXED ASSETS		1,034,024.74
91-1620	FIRE FIXED ASSETS		3,177,380.25
91-1725	ACCUM. DEPR. FIXED ASSETS	(	1,913,821.64)
	TOTAL ASSETS		<u>2,297,583.35</u>
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
91-2980	BALANCE - BEGINNING OF YEAR	<u>2,297,583.35</u>	
	BALANCE - CURRENT DATE		<u>2,297,583.35</u>
	TOTAL FUND EQUITY		<u>2,297,583.35</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,297,583.35</u>