

DIABLO COMMUNITY SERVICE DISTRICT
PO BOX 321
DIABLO CA 94528
MINUTES OF THE
BOARD OF DIRECTORS
DIABLO COUNTRY CLUB
July 14, 2015, 7:30 p.m.

CALL TO ORDER: The President called the meeting to order at 7:30 p.m.

ROLL CALL: The Secretary called the roll as follows:

Directors present: Brant, Torru, Hoffman, Mini, Chow

BUDGET: The president invited comments from the audience regarding Proposed Resolution 2015 – 4 which provided for the budget for fiscal year 2015 – 16. There were no comments.

On motion of Director Torru, Second by Director Chow, Resolution 2015 – 4 (a copy of which is attached to these minutes) to establish a Budget for Fiscal Year 2015 – 16 was passed.

Ayes: Brant, Torru, Hoffman, Mini, Chow
Noes: None
Absent: None
Abstention: None

FEES AND CHARGES: The president invited comments from the audience regarding Proposed Resolution 2015 – 5 which provided for the fees and charges for fiscal year 2015 – 16. There were no comments.

On motion of Director Torru, Second by Director Chow, Resolution 2015 – 5 (a copy of which is attached to these minutes) to establish a Budget for Fiscal Year 2015 – 16 was passed.

Ayes: Brant, Torru, Hoffman, Mini, Chow
Noes: None
Absent: None
Abstention: None

AWARD CONTRACT FOR DCSD 2015 ROAD PROJECT. On motion of Director Mini, second by Director Chow, the contract for the 2015 Road Project was awarded to DRYCO INC for \$226,800 plus costs of striping.

Ayes: Brant, Torru, Hoffman, Mini, Chow
Noes: None
Absent: None
Abstention: None

AWARD OF CONTRACT FOR CRACK SEALING, NEW SIGNS AND ROAD STRIPING. On motion of Director Hoffman, second by Director Mini, a contract was awarded to MCE INC not to exceed the amount of \$5,000 for crack sealing, new signs, and road striping.

Ayes: Brant, Torru, Hoffman, Mini, Chow
Noes: None
Absent: None
Abstention: None

APPROVAL OF UP TO \$10,616 FOR REPAIR OF EQUESTRIAN/PEDESTRIAN TRAIL. On motion of Director Hoffman, second by Director Mini, up to \$10,616 was approved for the repair of the Equestrian/Pedestrian trail.

Ayes: Brant, Torru, Hoffman, Mini, Chow
Noes: None
Absent: None
Abstention: None

AWARD OF CONTRACT FOR REVISION AND/OR REMOVAL OF SPEED HUMPS
On motion of Director Hoffman, second by Director Mini, a contract was awarded to AMERICAN ASPHALT in the amount of \$22,000 for the removal and/or revision of speed humps in conformance with the agreement with San Ramon Valley Fire Protection District.

Ayes: Brant, Torru, Hoffman, Mini, Chow
Noes: None
Absent: None
Abstention: None

PRESENTATION BY DAVID BIRKA-WHITE: David Birke-White made a presentation on the following: further developments on the issue of private roads in Diablo; that the public has obtained an easement by prescription over Diablo Roads; and, that Diablo Roads should not be closed to the general public.

PRESENTATIO BY ROBERT TIERNAN Robert Tiernan made a presentation in opposition to the presentation of David Birke-White and in support of the proposition that Diablo Roads are private and should be closed to non Diablo residents and Guests.

COMMENTS FROM THE AUDIENCE: Members of the audience spoke on various subjects including maintenance of the trail, existence of signs in Diablo, for and against a third legal opinion on the status of Diablo Roads, and for and against restricting access to Diablo Roads to Diablo Residents and their guests.

After the last member of the audience who wished to speak had concluded, the president closed the meeting to further comments from the audience.

ACTION ITEM: On motion of Director Chow, Second by Director Torru, it was decided that there is insufficient evidence for reason to seek a third legal opinion regarding whether there has been an implied dedication of Diablo Roads to the public.

Ayes: Brant, Torru, Hoffman, Chow
Noes: None
Absent: None
Abstention: Mini

ACTION ITEM: On motion of Director Torru, Second by Director Hoffman, Resolution 2015 – 6 which generally provided that no action requested by a resident with the intent to restrict access will be considered and a Town Hall meeting will not be called by the Board of Directors unless a petition, signed by the number of adult residents equal to 15% of the improved parcels on the most recent tax rolls of Diablo requesting restricted access to Diablo roads, is presented to this Board. Thus if there were 400 improved parcels on the tax rolls, it would require a petition signed by 60 persons (15% of 400 = 60). A copy of Resolution 2015 – 6 is attached and made a part of these minutes:

Ayes: Brant, Torru, Hoffman, Chow, Mini
Noes: None
Absent: None
Abstention: None

FABRICATION AND INSTALLATION OF RASH RACK ON CREEK AT INTERSECTION OF CALLE ARROYO AND CANADA VIA. Director Hoffman reported that there are two designs under consideration. The first is by MCE and consists of a more complex design and the second is a design by Director Mini which consists of a grid over the opening of the culvert. Access to the culvert can be had by lifting the grid away from the culvert or articulating the grid with hinges. This design is being submitted to fabricators for bid. Action on acceptance of the design is continued to the August meeting.

ACTION ITEM: Discuss and take action on RESOLUTION 2015 – 7 to establish an Inspection Fee to be charged to contractors working on a facility maintained by the Diablo Community Service District. This item is continued to the August meeting.

Ayes: Brant, Torru, Hoffman, Chow, Mini
Noes: None
Absent: None
Abstention: None

ACTION ITEM: On motion of Director Hoffman, second by Director Mini, up to \$2500 was approved for an inspector for the 2015 Roads Project and up to \$4000 was approved for surveying costs.

Ayes: Brant, Torru, Hoffman, Chow, Mini
Noes: None
Absent: None
Abstention: None

CONSENT CALENDAR. The following items will be considered under a single motion unless a director calls up a specific item for individual consideration.

1. On motion of Director Torru, second by Director Chow, the Minutes Regular meeting held July 14, 2015 were approved.

Ayes: Brant, Torru, Hoffman, Mini, Torru
Noes: None
Abstention: None
Absent: None

REPORTS.

DPOA: It was reported that:

1. Chris Liddicoat, the president of DPOA is changing residence and has resigned.
2. If any resident receives a notice from Contra Costa County, Planning Dept. of a construction (usually because the construction is within 300 feet of the residence) the notice should be sent to Bob Berretta of DAC.

DIABLO COUNTRY CLUB: No Report

CONTRA COSTA COUNTY: No Report

SECURITY: Deputy Sheriff Dan Buergi reported:

1. It is very difficult to obtain volunteer Deputies to work overtime in Diablo or elsewhere.
2. Diablo residents should be extra vigilant during the summer because experience shows that acts of vandalism increase during the summer months.

ROADS, BRIDGES & CULVERTS: Director Hoffman reported that Directors Ray Brant and Don Hoffman, and Richard Breitwieser met with Chief Stevens and Natalie Probert regarding calming traffic devices in Diablo. DCSD offered to remove about 12 speed humps and modify the remaining humps that are not in compliance with current regulations. These items are included in our application to the SRVFPD, but they have not acted on the application.

The 2015 Road Project will be accomplished from August 10 to August 13. The work will be on El Nido above the Post Office to the end.

Director Hoffman reported that there are two designs for the trash rack on Calle Arroyo/ Canada Via under consideration. The first is by MCE and consists of a more complex design and the second is a design by Director Mini which consists of a grid over the opening of the culvert. Access to the culvert can be had by lifting the grid away from the culvert or articulating the grid with hinges. This design is being submitted to fabricators for bid. Action on acceptance of the design is continued to the August meeting.

Director Mini reported that plans are being drafted for the repair of the trail.

FINANCIAL: Director Torru presented the Financial Report for month of July 2015. Director Torru reported that DCSD is on budget notwithstanding that we spent about \$500,000 more than we took in. The reason is that we are doing work currently that normally would have been done in earlier years.

Director Torru also reported that she is working on an upgrade to our web site.

COMMENTS BY DIRECTORS/PRESIDENT:

Director Hoffman reported that a wet winter could cause some flooding, especially at the culvert at the choke point on Club House Road.

ADJOURNMENT/ NEXT MEETING – The President called the next meeting for August 11, 2015. There being no further business, the President adjourned the meeting at 9:00 p.m.

Diablo Community Service District
By

Richard J. Breitwieser, Secretary

**BEFORE THE BOARD OF DIRECTORS OF THE
DIABLO COMMUNITY SERVICES DISTRICT**

RESOLUTION 2015 – 4

**A RESOLUTION ADOPTING A
BUDGET FOR 2014 – 2015
*California Government Code § 61110***

WHEREAS California Government Code Section 61110 provides among other things that a community service district must publish a notice stating all of the following:

- (1) Either that it has adopted a preliminary budget or that the General Manager has prepared a proposed final budget which is available for inspection at a time and place within the district specified in the notice;
- (2.) The date, time, and place the Board of Directors will meet to adopt the final budget and that any person may appear and be heard regarding any item in the budget or regarding the addition of other items:

WHEREAS the General Manager has published the notice required by California Government Code Section 61110;

WHEREAS the Board of Directors of this district held a public meeting on July 14, 2015 at 7:30 PM in the Diablo Room the Diablo Country Club which was the time and place specified in said notice for the purpose of hearing any person who may appear regarding any item in the budget or regarding the addition of other items;

WHEREAS the Board of Directors of the Diablo Community Service District has discussed and considered items to be added to or deleted from said proposed budget;

WHEREAS Government Code section 61110 requires a copy of the final budget be forwarded to the auditor of each country in which the district is located:

NOW THEREFORE BE IT RESOLVED that this board adopts the final budget in form and content as appears as an attachment to this resolution;

BE IT FURTHER RESOLVED that a copy of the final budget be forwarded to the auditor of Contra Costa County.

Yes: Brant, Torru, Hoffman, Mini, Chow
Noes: None
Abstentions: None
Absent None

**BEFORE THE BOARD OF DIRECTORS OF THE
DIABLO COMMUNITY SERVICES DISTRICT**

RESOLUTION 2015 – 5

**A RESOLUTION SETTING
CHARGES AND DELINQUENCIES
FOR EACH AFFECTED PARCEL OF
REAL ESTATE IN THE DIABLO
COMMUNITY SERVICE DISTRICT
FOR 2015 – 2016**

California Government Code § 61115

WHEREAS California Government Code ' 61115, among other things provides that a Community Service District may by resolution establish rates or other charges for services and facilities that the district provides, that the general manager shall prepare and file with the board of directors a report that describes each affected parcel of real property and the amount of charges and delinquencies for each affected parcel for the year, that the general manager shall give notice of the filing of the report and of the time and place for a public hearing by publishing the notice pursuant to Section 6066 in a newspaper of general circulation, and by mailing the notice to the owner of each affected parcel.

WHEREAS a public hearing was noticed as required by California Government Code Section 61115 and held at 7:30 p.m. on July 14, 2015 in the Diablo Room of the Diablo Country Club;

WHEREAS no one appeared who spoke to a resolution to establish rates or other charges for services and facilities that the district provides,

WHEREAS all requirements of California Government Code '61115 have been met.

NOW THEREFORE BE IT RESOLVED that all requirement of California Government Code '61115 have been met.

BE IT FURTHER RESOLVED that the schedule of fees to be charged to each parcel of land in the Diablo Community Service District for the fiscal year 2015 – 2016 shall be:

	<u>Purpose</u>	<u>Improved Lot</u>	<u>Unimproved Lot</u>	<u>Diablo Country Club</u>
	Security	\$360.71	\$ 69.06	\$12,730.80
4	<u>Road Maintenance</u>	<u>180.35</u>	<u>35.32</u>	<u>6,365.00</u>
	Total	\$525.31	\$101.35	\$18,540.00

BE IT FURTHER RESOLVED that the General Manager shall prepare a complete report, consistent with the above charges, showing each parcel of land in the district and the amount of the Security Fee and the amount of the Road Maintenance Fee to be charged to each parcel, that said report shall be designated as the ***Final Report of Charges and Delinquencies for the Diablo Community Service District for the Year 2014-2015***” and that the General Manager file the ***Final Report of Charges and Delinquencies for the Diablo Community Service District for the year 2015- 2016*** with the Auditor of Contra Costa County on or before August 10, 2014

BE IT RESOLVED FURTHER that the Diablo Community Service District shall reimburse the County of Contra Costa for the reasonable expenses incurred pursuant to the collection of the charges and delinquencies above set forth for and on behalf of the Diablo Community Service District.

Yes: Brant, Torru, Hoffman, Mini. Chow
Noes: None
Abstentions: None
Absent None

**BEFORE THE BOARD OF DIRECTORS OF THE
DIABLO COMMUNITY SERVICES DISTRICT**

RESOLUTION 2015 – 6

**A RESOLUTION REQUIRING
A PETITION, SIGNED BY THE
NUMBER OF ADULT RESIDENTS
EQUAL TO 15% OF THE
IMPROVED PARCELS ON THE
MOST RECENT TAX ROLLS OF
THE DIABLO COMMUNIT SERVICE
DISTRICT BEFORE CALLING A
TOWN HALL MEETING TO
RESTRICT ACCESS TO DIABLO
ROADS**

WHEREAS Resolution 2015 - 1 passed on March 10, 2015 provided

The Diablo Community Service District Board of Directors will not take any action to restrict access to Diablo without first notifying the residence and providing a town hall forum for residents to comment on the action being considered, except for special events and emergencies which would only require notification of residents.

And ;

WHEREAS any call of a Town Hall type of meeting by DCSD should be submitted by a Petition signed by a significant number of adult Diablo residents;

NOW THEREFORE BE IT RESOLVED THAT no action requested by a Diablo resident with the intent to restrict access to Diablo Roads will be considered by the Board of Directors of the Diablo Community Service District and a Town Hall meeting will not be called unless a petition, signed by the number of adult residents equal to 15% of the improved parcels on the most recent tax rolls of the Diablo Community Service District requesting restricted access to Diablo roads is presented to this Board. Thus if there were 400 improved parcels on the tax rolls, it would require a petition signed by 60 adult residents of Diablo (15% of 400 = 60).

Yes:	Brant, Torru, Hoffman, Mini, Chow
Noes:	None
Abstentions:	None
Absent:	None

Diablo Community Service District
Profit and Loss Statement
12 months ended June 30, 2015

	July	August	September	October	November	December	January	February	March	April	May	June	YTD	Prior YTD	Budget
<i>Income</i>															
Ad Valorem Taxes	\$0	\$0	\$0	\$0	\$11,273	\$189,956	\$0	\$668	\$0	\$136,257	\$0	\$26,216	\$364,370	\$329,683	\$330,000
Road & Security Fees	0	0	0	0	0	124,153	0	0	0	90,293	0	11,287	225,733	324,908	218,408
Traffic Fines	84	239	21	39	0	1,089	449	0	58	243	0	727	2,949	6,293	4,800
Interest Income	21	21	19	20	17	9	6	5	6	6	6	6	142	255	150
Total Income	105	260	40	59	11,290	315,207	455	673	64	226,799	6	38,236	593,194	661,139	553,358
<i>Expenses</i>															
Sheriff Security	27,450	27,750	30,364	28,475	23,138	28,122	24,709	28,392	27,750	25,933	27,750	28,988	328,821	310,037	333,000
Auto Repairs	196	0	0	49	0	0	0	67	0	0	50	3,236	3,598	4,352	2,500
Cell Phone	0	0	0	0	200	0	0	0	0	0	200	0	400	300	400
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	9	61,800
Road Maintenance	0	552	8,479	85,800	496,405	16,070	2,246	0	1,800	571	0	265	612,188	313,373	575,000
Bridge Maintenance	0	0	22,279	39,000	0	0	0	0	0	0	0	0	61,279	0	88,000
Bridge/Culvert Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	975	10,000
Storm Drain Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	1,769	12,000
Tree, Bush and Weed Trimming	0	0	0	0	0	0	1,164	0	-1,164	0	0	0	0	9,900	5,000
Gardener	0	0	0	800	0	0	0	240	0	0	0	0	1,040	1,200	1,200
Trail and Creek Maintenance	0	0	0	0	0	0	0	0	0	4,500	0	0	4,500	4,929	5,000
Entrance & Island Maint	0	0	0	0	6,000	0	0	0	0	0	0	0	6,000	0	0
General Manager	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	21,000	21,000	21,000
Legal Retainer	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	22,200	22,200	22,200
Records Storage	0	0	0	0	0	0	0	1,128	0	0	0	0	1,128	1,128	1,150
Audit	0	0	0	0	0	0	2,500	0	0	0	0	6,158	8,658	8,455	8,500
Legal Notices and Fees	0	0	0	0	0	1,500	0	0	0	0	0	316	1,816	222	625
Assessors Roll/County Fees	0	0	54	0	0	0	0	757	0	0	0	0	811	0	375
Insur Director and Officers	0	0	0	0	0	0	8,889	0	0	0	0	0	8,889	8,421	8,500
Insur Commercial and Auto	0	0	0	3,552	0	0	0	0	0	0	0	0	3,552	3,444	3,500
Insur Excess General Liability	0	0	0	4,125	0	0	0	0	0	0	0	0	4,125	4,125	4,150
DMAC Operating Expenses	0	0	0	92	0	0	0	0	0	0	0	0	92	148	250
Administrative	5	66	-2	6	56	40	5	82	106	10	264	70	708	639	1,000
Depreciation Expense	132	132	132	132	132	132	132	132	132	132	132	132	1,584	7,128	6,679
Miscellaneous	0	0	0	0	0	1,971	288	98	0	0	0	0	2,357	5,907	3,550
Total Expenses	31,383	32,100	64,906	165,631	529,531	51,435	43,533	34,496	32,224	34,746	31,996	42,765	1,094,746	729,661	1,175,379
Net Income	-31,278	-31,840	-64,866	-165,572	-518,241	263,772	-43,078	-33,823	-32,160	192,053	-31,990	-4,529	-501,552	-68,522	-622,021

Diablo Community Service District
Balance Sheet
June 30, 2015

	July	August	September	October	November	December	January	February	March	April	May	June
ASSETS												
Current Assets												
Wells Fargo Checking Acct	\$475,461	\$496,655	\$427,102	\$299,603	\$530,081	\$548,741	\$488,562	\$484,364	\$447,450	\$638,548	\$606,129	\$545,552
Wells Fargo Money Market 2	830,645	780,665	780,685	780,705	480,721	230,730	230,736	230,741	230,747	230,753	230,759	268,582
Accounts Receivable	0	0	0	1,143	1,143	1,143	1,143	0	0	0	0	0
Total Current Assets	1,306,106	1,277,320	1,207,787	1,081,451	1,011,945	780,614	720,441	715,105	678,197	869,301	836,888	814,135
Property and Equipment												
Computer Equip	5,917	5,917	5,917	5,917	5,917	5,917	5,917	5,917	5,917	5,917	5,917	5,917
Automobile	63,610	63,610	63,610	63,610	63,610	63,610	63,610	63,610	63,610	63,610	63,610	63,610
Accumulated Depreciation	-65,316	-65,448	-65,579	-65,711	-65,842	-65,974	-66,106	-66,237	-66,369	-66,500	-66,632	-66,764
Total Property and Equipment	4,211	4,079	3,948	3,816	3,685	3,553	3,421	3,290	3,158	3,027	2,895	2,763
Other Assets												
Automobile Sinking Fund	62,833	62,833	62,833	62,833	62,833	62,833	62,833	62,833	62,833	62,833	62,833	62,833
Bridge Sinking Fund	65,000	70,000	75,000	80,000	85,000	90,000	95,000	100,000	105,000	110,000	115,000	120,000
Total Other Assets	127,833	132,833	137,833	142,833	147,833	152,833	157,833	162,833	167,833	172,833	177,833	182,833
Total Assets	1,438,150	1,414,232	1,349,568	1,228,100	1,163,463	937,000	881,695	881,228	849,188	1,045,161	1,017,616	999,731
LIABILITIES AND CAPITAL												
Current Liabilities												
Accounts Payable*	59,990	62,914	58,114	97,518	550,734	50,888	33,659	62,181	57,135	56,054	55,500	37,144
Accrued Expenses	300	300	300	0	0	0	0	0	0	0	0	0
Total Current Liabilities	60,290	63,214	58,414	97,518	550,734	50,888	33,659	62,181	57,135	56,054	55,500	37,144
Long-Term Liabilities												
Other Liabilities	127,833	132,833	137,833	142,833	147,833	152,833	157,833	162,833	167,833	172,833	177,833	182,833
Total Long-Term Liabilities	127,833	132,833	137,833	142,833	147,833	152,833	157,833	162,833	167,833	172,833	177,833	182,833
Total Liabilities	188,123	196,047	196,247	240,351	698,567	203,721	191,492	225,014	224,968	228,887	233,333	219,977
Capital												
Opening Balance Equity	1,239,979	1,239,979	1,239,979	1,239,979	1,239,979	1,239,979	1,239,979	1,239,979	1,239,979	1,239,979	1,239,979	1,239,979
Retained Earnings	41,324	41,324	41,324	41,324	41,324	41,324	41,324	41,324	41,324	41,324	41,324	41,324
Net Income	-31,278	-63,117	-127,983	-293,555	-816,408	-548,025	-591,102	-625,089	-657,082	-465,030	-497,020	-501,549
Total Capital	1,250,025	1,218,186	1,153,320	987,748	464,895	733,278	690,201	656,214	624,221	816,273	784,283	779,754
Total Liabilities & Capital	1,438,148	1,414,233	1,349,567	1,228,099	1,163,462	936,999	881,693	881,228	849,189	1,045,160	1,017,616	999,731

Diablo Community Service District
Cash Flow Statement
12 months ended June 30, 2015

	July	August	September	October	November	December	January	February	March	April	May	June	Year to Date
<i>Cash Flows from operating activities</i>													
Net Income	\$ (31,278)	\$ (31,840)	\$ (64,866)	\$ (165,572)	\$ (518,241)	\$ 263,772	\$ (43,078)	\$ (33,823)	\$ (32,160)	\$ 192,053	\$ (31,990)	\$ (4,529)	\$ (501,552)
Adjustments to reconcile net income to net cash provided by operating activities													
Accumulated Depreciation	132	132	132	132	132	132	132	132	132	132	132	132	1,579
Accounts Receivable				-1,143				1,143					-0
Accounts Payable	27,646	2,923	-4,800	39,404	448,604	-495,234	-17,229	28,356	-4,880	-1,080	-554	-18,356	4,799
Accrued Expenses	0	0		-300									-300
Total Adjustments	27,777	3,055	-4,669	38,093	448,736	-495,102	-17,097	29,630	-4,749	-949	-423	-18,224	6,078
Net Cash provided by Operations	-3,501	-28,785	-69,535	-127,479	-69,505	-231,330	-60,175	-4,193	-36,909	191,104	-32,413	-22,753	-495,474
<i>Cash Flows from investing activities</i>													
Used For													
Automobile Sinking Fund													0
Bridge Sinking Fund	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000	-60,000
Net cash used in investing	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000	-60,000
<i>Cash Flows from financing activities</i>													
Proceeds From													
Other Liabilities	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000
Used For													
Net cash used in financing	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000
Net increase <decrease> in cash	-3,501	-28,785	-69,535	-127,479	-69,505	-231,330	-60,175	-4,193	-36,909	191,104	-32,413	-22,753	-495,474
<i>Summary</i>													
Cash Balance at End of Period	1,306,106	1,277,320	1,207,787	1,080,308	1,010,802	779,471	719,298	715,105	678,197	869,301	836,888	814,135	814,135
Cash Balance at Beg of Period	-1,309,606	-1,306,106	-1,277,320	-1,207,787	-1,080,308	-1,010,802	-779,471	-719,298	-715,105	-678,197	-869,301	-836,888	-1,309,606
Net Increase <Decrease> in Cash	\$ (3,500)	\$ (28,786)	\$ (69,533)	\$ (127,479)	\$ (69,506)	\$ (231,331)	\$ (60,173)	\$ (4,193)	\$ (36,908)	\$ 191,104	\$ (32,413)	\$ (22,753)	\$ (495,471)