



California Consortium of
Addiction Programs and
Professionals

CCAPP ANNUAL REPORT 2019

CALIFORNIA CONSORTIUM OF ADDICTION PRO-
GRAMS AND PROFESSIONALS

Strong Foundations - A Forecast Success

Presented to the General Membership on November 2, 2019, Newport Beach , California

con·sor·ti·um

“ Definition of consortium: an agreement, combination, or group (as of companies) formed to undertake an enterprise beyond the resources of any one member.

Consortium is a unique word. It is not typically used in our daily conversations. But, it is the perfect word to describe our organization's history and future. CCAPP is the sum of more than its individual predecessors; it is a multiplication of the endless passion and energy of all of its parts. We are stronger than ever because we formed an organization to take on challenges beyond the resources of any one part of our company. In coming together as counselors, educators, programs, recovery residences, and advocates for people with addiction, we have created a new entity - one that is hungry for success and eager to make its mark on history.



Contents

● President's Message	3
● CCAPP Organizational Profile	5
● CCAPP Services Detail	7
● Board/Committee Reports	10
● Balance Sheet	16

President's Message

Mr. Michael Prichard



2019 has been a very successful year for our organization. While integrating thousands of transferred counselors to our organization, we have maintained our core values of listening to our members, always proceeding with integrity, and doing what is in the best interest of the clients we serve.

This is a special year for us because it marks the end of our fifth year as an organization. It provides us with an opportunity to reflect on our successes and learn from our challenges. It offers us a moment in time to let the impact of the formation of our organization settle in our consciousness.

CCAPP stands for progress. With the passage of three bills this year to end abuses in our industry, we demonstrate our allegiance to supporting our clients in the most significant way. By improving our organization's ability to monitor and improve the quality of the services we deliver with new technology, we commit to a future that makes us stronger and prouder.

By locking arms with treatment programs and recovery residences who face immense discrimination and NIMBY pressure at the local level, we demonstrate that a united front can't be broken.

Financially, we are strong. We have realized stability in this area and we enjoy critical fiscal oversight by the Treasurer, Finance Committee and an independent auditor. The CCAPP Board of Directors continues to follow its three year Strategic Plan to guide our growth and development., providing greater value, consistent and unified representation, and quality standards for our industry. 2020 will see continued growth and improvement in all areas.

President's Message, cont.

CCAPP is gaining strength as a voice at our State Capitol and in our Nation's Capitol. CCAPP members and staff provide written and oral testimony on all subjects that shape the future of addiction treatment and recovery. Our one, unified voice is respected, sought after, and trusted. Our decades of experience serving people with addiction with dedication and integrity is now paying benefits that our forerunners could only have hoped for.

Just this year, a substance use disorder caucus in the California Legislature was formed for the distinct purpose of creating statutory change to help our industry and the clients it serves. This support demonstrates the impact we have made in our first five years as an organization. It says, "California cares and we are willing to help you make change."

CCAPP is driving societal change that will end stigma and create an environment where people with addiction can recover in communities where the disease of addiction is understood and the means to treat it is available to all. We will not rest until the goal of providing quality treatment for all who need it WHEN they need it is reached. This will be accomplished with your grassroots participation, our corporate support, and the hearts and minds of millions of recovering people in our country.

Thank you for allowing me to serve you as your President.

In gratitude and service,

Michael Prichard

CCAPP Board President

About CCAPP

CCAPP is the largest statewide consortium of community-based for-profit and nonprofit substance use disorder treatment agencies, and addiction focused professionals, providing services to over 100,000 California residents annually in residential, outpatient, and private practice settings. Its 4,000 individual members and 500 program and recovery residence members provide substance use disorder treatment services in the majority of the Department of Health Care Services' (DHCS) licensed and/or certified sites throughout the state, and constitute the largest infrastructure of the state's publicly funded substance use disorder treatment network. CCAPP is the only statewide consortium representing all modalities of substance use disorder treatment programs.

Our Mission

The mission of the California Consortium of Addiction Programs and Professionals is to promote excellence in the delivery of services focused on substance use and its associated problems by providing the highest level of advocacy, competence, and ethics among programs and professionals. Focus is on membership, advocacy, and governance.

Our Core Values

UNCONDITIONAL POSITIVE REGARD: People come first; empathy and selflessness toward others

CHARACTER: Demonstrated integrity; unimpeachable ethical footprint; honesty; responsibility; introspection; humility; accountability; perseverance; willingness to face and tackle the toughest issues

PROFESSIONALISM: Doing things right; excellence; goal oriented approach; exceeding expectations; holding ourselves accountable to do our best; unity and working together; respect for others; tolerance; lifelong learning; remaining teachable

STEWARDSHIP: Valuing resources; working with others; using resources wisely; creating positive change and a lasting legacy

California Consortium of Addiction Programs and Professionals

Board of Directors

The mission of the California Consortium of Addiction Programs and Professionals is to promote excellence in the delivery of services focused on substance use and its associated problems by providing the highest level of advocacy, competence, and ethics among programs and professionals. Focus is on membership, advocacy, and governance.

The California Consortium of Addiction Programs and Professionals, Incorporated is a nonprofit 501(C)(6) serving

the membership needs of addiction focused programs and professionals throughout California.

CCAPP Credentialing is a nonprofit 501(C)(3) serving the credentialing needs of addiction focused programs and professionals throughout California.

CCAPP Education Institute is a nonprofit 501(C)(3) serving the education needs of addiction focused programs and professionals throughout California.

Membership Board
President
Michael Prichard



Membership Board of Directors

Michael Prichard, President
Lori Newman, Vice President
Charles Flores, Secretary
Jennifer Carvalho, Treasurer
Rick Alsop; Michael Barnes;
Lisa Beintker; Daniel Chagolla;
Warren Daniels; Cheryl Houk;
Cynthia Gray; Alan Johnson;
Charles Madson; Tim Sinnott;
Stephanie Sobka; Devon Wyatt;
Rose Wheeler

Credentialing Board
Chair
Lisa Beintker



Credentialing Board of Directors

Lisa Beintker, Chair
Lupe Stoneburner, Secretary
Tabatha Hernandez, Treasurer
Evan Amarni
Melinda Avey
John Bokanovich
Michelle Pina

Education Board
Chair
Rosemarie Wheeler



Education Board of Directors

Rosemarie Wheeler, Chair
Christy Lennox Brock, Secretary
Nancy Aragon, Treasurer
Willie Cosgrave
Eric Smith

CCAPP Services



Credentialing for the Addiction Focused Professional

CCAPP alcohol & other drug counseling, peer support, prevention credentials, and speciality endorsements are the most respected in California. With over 15,000 addiction focused professionals under one organization, CCAPP drives quality for the workforce and enforces the highest levels of ethics and competence. As member board for the International Certification and Reciprocity Consortium, an approved Institute for Credentialing Excellence organization, CCAPP credentials are recognized world wide.



Membership to Give Voice to Professionals

CCAPP provides the most comprehensive membership benefit package in the industry: high-level advocacy for the profession: Annual Conference discounts; opportunities to earn valuable CE hours and network with colleagues; Counselor Magazine; CCAPP Weekly Dispatch; group rates for health, dental, and vision insurance plans; Liberty Mutual Auto and home/renter's insurance at discounted rates; prepaid legal plans; Hertz Rental Car discounts; Professional Liability Insurance through Van Wagner Group.



Membership for Programs

CCAPP is the leader in advocating for programs in California and the only association to retain a congressional lobbyist. From legislation, to regulation, to local government, CCAPP is a force to be reckoned with. Other benefits include: Monthly conference calls; Weekly Dispatch; Program Insider; Continuing Education provider discounts; E-Marketing Opportunities; access to the Dispatch; Counselor Magazine; Education opportunities for C-Suite; group rates for health, dental, and vision insurance plans; Liberty Mutual Auto and home/renter's insurance at discounted rates; prepaid Legal plans; Hertz Rental Car discounts.

CCAPP Services



Certification for Recovery Residences

CCAPP provides certification standards for recovery residences that are approved by the National Association of Recovery Residences (NARR). Field visits and documentation reviews ensure that CCAPP certified residences are trusted by regulators, communities, and residents. CCAPP leads the nation in pioneering work to ensure that NIMBY pressure does not eliminate this necessary resource with aggressive responses to negative legislation and state and local support when NIMBYs attack.



Education for Counselors, Supervisors, Owners and Operators

At CCAPP, education is the key to competency and at the core of our mission. CCAPP identifies and qualifies education institutions, approves continuing education providers, and supports AOD education systems through research, grants, and test development. The CCAPP Academy has grown and is offered at locations throughout California, including suburban, urban, and rural communities. The geographic scope of the CCAPP Academy reaches from Imperial County in Southern California and as far north as Modoc County.



Recovery Community Coordination and Advocacy

As founders of the Recovery Movement, CCAPP host the longest running recovery event "Recovery Happens" each year at the State Capitol. Able to mobilize grassroots consumer strength through its extensive recovery network, CCAPP can rise to any occasion when public pressure is critical. CCAPP is a recognized Faces and Voices state affiliate and hosts a website dedicated to helping people find recovery resources in their communities.

The Highlights

Legislative Committee, CHAIR: Charles Flores

2019 was CCAPP's best legislative year in its history. The organization sent three sponsored or co-sponsored bills to the Governor for signature and was key in the development of several others. Altogether the organization monitored 67 bills on behalf of its members, opposing numerous anti-treatment bills, and lending support to more than a dozen proactive bills. From opposing bills to conserve people with addiction, to supporting bills for taxing opioid manufacturers, and raising the bar for quality at outpatient centers and recovery residences, CCAPP's voice was heard throughout the Capitol in 2019.

CCAPP's marquee legislation to end patient brokering via inducements involving free housing and airfare, was signed by the Governor on October 13th, thus ending dangerous client "curbing" schemes where vulnerable people with addiction are lured to the state only to be expelled from housing when they do not meet medical necessity requirements to retain insurance coverage. AB 919 (Petrie-Norris) is the second bill successfully made into law to lead the nation in ending patient brokering.

Two additional bills made it to the Governor's desk, and although vetoed, both were given praise by the Governor and veto messages gave clear direction on changes needed to be made to gain signatures next year. SB 589 (Bates) will prohibit the "scrubbing" of addiction treatment websites for use in patient brokering call center websites. With changes to the enforcement provisions of the bill, its passage looks promising for 2020. Additionally, AB 920 (Petrie-Norris), mandatory licensure for outpatient programs, received favorable remarks from the Governor and is expected to be reintroduced with more details regarding quality parameters for outpatient in 2020.

Member participation is climbing as CCAPP saw its largest attendance for its leadership conference this year. The grassroots support for CCAPP legislation is outstanding, as is program support in the form of letter writing and hearing testimony. CCAPP's national lobbyist continues to weigh in on budget and policy issues in Washington DC and CCAPP's CEO and President visited Capitol Hill this year to meet with California delegates.

CCAPP's Sixth Annual Addiction Leadership Conference will be held in Sacramento on March 31 - April 1, 2020. This is an amazing opportunity to become involved, meet with legislators and discover how grassroots lobbying really works.

Membership Committee, CHAIR: Cynthia Gray

CCAPP membership saw terrific growth in its individual and program member categories, in part due to the Membership Committee's renewed efforts to promote the benefits of CCAPP membership. In January of 2019 the Program Membership was at 88 and has increased in October 2019 to 111 (26% increase). Individual membership began at 3800 and peaked in July at 4,897 (31% increase).

The membership committee this year was an active committee that met every month on the third Thursday of the month. Its goals were to identify and increase value to both programs and professional members; and in doing so, increase membership. Over the year CCAPP increased its numbers for both programs and professionals.

CCAPP staff spent time reaching out to members and assisted them with renewing their membership using Certemy. There was significant discussion around adding value to the membership. CCAPP's partnership with Behavioral Health Association of Providers (BHAP) resulted in CCAPP and BHAP members receiving dual benefits, making a more extensive benefit package for members of both organizations. The committee decided it could utilize its time best by analyzing Quality Assurance survey results and focusing on the items member indicated they would like to see addressed. The Membership Committee is building on momentum of 2019 and looks forward to an exciting 2020!

Quality Assurance, CHAIR: Tim Sinnott

CCAPP believes in continuous quality improvement and conducts surveys, interviews, and staff training to address members concerns and expectations. The committee's directive is to assess the needs of the membership and to guide the Board of Directors in how to address them. It typically uses a yearly survey tool to measure ongoing impressions of members regarding member service, ease of applications, availability of member resources (training, etc), and quality of communications, including web based resources and print documents. Results of quality indicators are shared with the membership, demonstrating CCAPP's dedication to transparency and acknowledgment of the importance of member's concerns.

CCAPP collects complaint data submitted by phone and via email and tabulates this input for staff training and technology improvements. This year, CCAPP invested in a state-of-the-art phone tracking system that allows management and staff to monitor average call lengths and wait times, as well as determining where call volume is pooling so that staff can be adjusted to meet demand. This change in technology has reduced average telephone wait times to under three minutes, significantly improving member satisfaction in interacting with both the Sacramento and Long Beach offices. Noticeable upgrades to the Certemy application platform have also resulted in greatly enhanced member satisfaction with applications.

Election Committee, CHAIR: Cynthia Gray

The Election Committee has closed nominations for placement to the 2020 Board of Directors. Ballots were emailed to members on October 18th and all responses must be made on or before December 12, 2019. There are three districts that have individual board seats available. These districts are one, two and five. Individual board members will represent each specific district and their needs. All CCAPP members are eligible to vote for these individual board members, regardless of the district where the voting member resides. There were also three program board seats available. Since there were no more than three members nominated for these positions, the three nominees will be placed on the boards on January 1, 2020. Program members are not nominated by districts; they serve statewide. This year the conference will not have time for individual candidate speeches, but we are hoping that will occur next year at conference. Elections will be ongoing throughout the conference and beyond.

Education Board, CHAIR: Rose Wheeler

The CCAPP Education board has been busy this year with its new LGBTQIA2+ certificate and scheduling trainings and presentations throughout California. The department has offered many trainings and outreach events this year across California.

On July 20th, 2019 CCAPP kicked off our annual MultiCultural Conference in Bakersfield, CA. Attendee's arrived from all over the state of California to come hear from our line-up of expert speakers from all cultures and communities, including a high-spirited presentation from Bobby Uppal on Desi culture, which resulted in a ballroom full of AOD professionals dancing to Desi music! From the LGBTQ community to the Irish Culture and Human Trafficking, CCAPP delivered two full days of information from highly anticipated speakers offering an ever-expanding insight into the many individuals and cultures that we may encounter in the AOD field. With another successful conference completed, we at CCAPP looks forward to seeing all our members at our upcoming conferences and future MultiCultural events!

CCAPP is excited to report that on September 5th and 6th, 2019, we held our Second Annual RISE! Symposium in Sacramento, California. Two years ago, the RISE! Symposium was created to bring focus to the LGBTQIA2+ community to allow professionals, individuals and allies and opportunity to not only familiarize themselves with the many barriers faced by the LGBTQ community, but to also allow a platform for support and knowledge to be shared in a safe and encouraging environment. This year's topics included Human Trafficking, the History and Future of LGBTQ Communities, Immigrants and Communities-of-Color, an expert LGBTQ Panel, and an inspirational film called "Real Boy" documenting one young man's heartfelt journey through his transition from female to male. After hearing from our expert speakers, attendees were able to leave with new-found knowledge and tools to implement not only in their work-life, but their day-to-day life as well. This year's symposium was a more intimate turn-out. We hope to see an increase in attendance next year to allow for more exposure and integration of the LGBTQ community into the many fields of treatment, as well as a platform to show support. CCAPP's goal is to always increase awareness and knowledge with RISE! Symposium.

Currently there are 55 schools; 165 providers, 14 CCAPP Academy Locations, and 204 CCAPP Academy Students.

Finance Committee, CHAIR: Jen Carvalho

As your treasurer, I am pleased to report to the membership that 2019 has been successful in terms of growth, achievement of organizational mission goals, and financial strength.

This year has brought significant opportunities for partnership and growth, as well as fiscal stability that is unprecedented. While the last several years have found us working to stabilize our industry's workforce by adding over 5000 new professionals to our organization, our benefit expansion for members has remained a priority. To that end, our partnerships with BHAP and *Counselor Magazine* are just two examples of the relationships that continue to add value to the programs and professionals that unite CCAPP. It is through continuous expansion of our advocacy efforts, access to education, standardized credentialing and critical fiscal oversight that we have grown to be the industry leader.

Ongoing investment in the certification department has streamlined the credentialing process and has been largely successful in minimizing the challenges associated with credentialing. Ongoing investment in digital education has created a platform that's inclusive and accessible. Ongoing investment in legislative efforts has led to critical gains in awareness and advocacy, and protections for the people we serve.

And through ongoing investment in our association value we have seen unprecedented growth in the organizational engagement by our members. Our mission is upheld on a daily basis due to the human capital expended by CCAPP.

We are pleased to present an annual fiscal report that shows growth and stability and one that reflects the gains in strength and structure that support our industry, addiction treatment and recovery support. Moving forward, CCAPP will continue to capitalize on the unity being cultivated at all levels of business and community for the benefit of its members.

Ethics Committee, CHAIR: Rick Alsop

The ethics committee has found this past year to be busy as expected with 113 complaints received from October 1, 2018 through September 30, 2019, which is a slight increase from 109 for the previous year. The number of counselors sanctioned for code of conduct violations equaled 58, including 17 permanent revocations. These numbers are also up from the previous year, 43 sanctioned including 14 revocations. The good news is CCAPP has seen a decrease in complaints received for the last two quarters in 2019 when compared to 2018. However, the pipeline of cases is more than full with an inventory of approximately 60 active cases pending completion.

There has been much to do outside of processing ethics complaints. The ethics committee had the opportunity to work with the credentialing board in the task of revising the ethics complaint process/procedures as well as the Uniform Disciplinary Guidelines. Revisions to these documents provide additional support and clarity for all parties involved. The documents are available to the public and can be easily located and downloaded from the CCAPP website. The Committee is grateful to have five dedicated members, four seasoned investigators, and three new investigator recruits. The volunteers spend a significant amount of time from their already busy schedules to serve by investigating the complaints. We are reminded how imperative this work is to the well-being of our industry. Although the California Department of Health Care Services (DHCS) does a great job investigating complaints as well, there are many times they simply have no jurisdiction. Without the CCAPP ethics team of professionals, unethical counselors would continue harm to a vulnerable population.

Addiction Recovery Communities of California, CHAIR: Daniel Chagolla

The Addiction Recovery Communities of California (ARCC) is a Board Committee of CCAPP and consists of four Board Members.

Our Addiction Recovery Communities of California (ARCC) Committee is working to reschedule a time to meet each month.

NARR

CCAPP is the California affiliate for NARR and I continue to represent CCAPP on the Affiliate Committee of NARR by participating in a variety of monthly calls. Interest is increasing nationwide and NARR has been getting attention from SAMHSA, including a grant to deliver trainings and Technical Support to affiliates. The CCAPP team attended and exhibited at the NARR Conference in St. Louis from October 12th – 16th and presented on legislation, advocacy, certification, and compliance.

Recovery Happens

On September 4th CCAPP held our annual Recovery Happens event on the West Steps of the Capitol in Sacramento. Recovery Happens is a celebration/rally to celebrate those individuals, families and communities that are benefiting from recovery. It is also a platform to speak out against the stigma and shame that overshadow those same individuals, families and communities that are afflicted by the disease of addiction. We had a very successful turnout with a FREE pancake breakfast, entertainment by Rock to Recovery who was new this year, featured speakers and a recovery meeting inside the Capitol by Marti McGibbon. On the lawn of the Capitol we had a 40' x 100' tent where we held our Provider Fair with about 55 vendors providing their promotional material and networking with other professionals, as well as people in, or seeking recovery. There was constant activity throughout the day in the tent. We also had a Recovery Walk which is a one-mile group walk around the Capitol. Bridges and River City Recovery tied as the winners of the Banner Contest.

We will begin having monthly planning committee meetings in March 2020 on the 3rd Thursday of each month at 10:00 a.m. for the next Recovery Happens on September 2, 2020. Along with the meeting being held at the CCAPP office in Sacramento, we are offering tele conference participation as well. The idea is to get the community involved and hopefully get attendance from counties across the state. I encourage our board members to help get the word out and be part of a fun and exciting event that is about a very important topic, because we know "Treatment Works and Recovery Happens".

FAVOR

CCAPP is the California affiliate of Faces and Voices of Recovery. The ARCC chair attended the annual FAVOR meeting in July. FAVOR launched their new logo and talked about their plans for the next few years to come.

Recovery Residences

July = 264 Current = 321 +57

The Recovery Residence Department is working on processing applications and renewals. CCAPP has brought on new Recovery Residences in Palm Springs, Alhambra and Pasadena and multiple locations in San Diego County.

CCAPP is also going into our second year with our collaboration with SOARR and SOAP in San Diego County. SOARR continues to bring new recovery residence homes into their organization in San Diego and CCAPP inspects those homes and continues to provide ongoing trainings for Owner/Operators and House Managers.

CCAPP has created a live badge system for all of our providers. This includes all of our Recovery Residence homes. This live badge system allows a potential resident or provider to search by name to verify whether the home is current with their CCAPP certification. This badge lists the name of the Recovery Residence, their Valid to Date and whether they are VERIFIED as currently certified. The Owner/Operator may also use this badge for the website. Once the certification expires, the badge will show that the home is expired.

The CCAPP Recovery Residences now have the new national standards (NARR) listed on CCAPP website

Credentialing Board, CHAIR: Lisa Beintker

This year, we have some new processes to improve our efficacy. We have implemented a custom ticket system to track and improve our written communication with our certified counselors. We have started beta testing the new system with the initial applications and the advancements. We are continuing to hire and train staff in the credentialing process. Our phone and application process time continues to improve as are the result of our strategic plan. We filmed a video blog and live Certemy training at our conference.

We recently changed our Ethics Policy and Procedure, as well as the Discipline Sanction Matrix. All CCAPP documents related to ethical standards have been updated and went into effect on September 1, 2019. As per State of California Code of Regulations, 9 CCR § 13060 Code of Conduct, "(e) Each certifying organization shall notify registrants and AOD counselors, in writing, of any changes to its code of conduct." This communication serves as official notification that the following agreements and processes with CCAPP have been amended and will be in full effect after 30 days. To review each item, visit <https://www.ccapp.us/index.php/ethics>.

1. Memorandum of Understanding (Page 79-81 of Credentialing Handbook)
2. CCAPP Code Of Conduct For Credentialed Alcohol And Drug Professionals
3. State Of California AOD Counselor Code Of Conduct
4. Uniform Disciplinary Guidelines (UDG)
5. CCAPP Credentialing Ethics Complaint Process
6. CCAPP Credentialing Handbook (incorporation of changes in 1-5)

On July 20, we had our strategic planning meeting facilitated by Jennifer Carvalho. We came up with a Vision Statement that reads, "To license and certify qualified addition focused professionals toward attaining the highest professional standards." Below is the Credentialing Boards 3-year strategic plan:

INITIATIVES	2019	2020	2021
Streamline the Certification process			
Train the Trainer recommendation to the Education Board			
Build community respect			
Create unity among certified professionals			
Retreat			

I am so honored to have such a great board that works incredibly hard to make sure that we deliver exceptional service and protect the public.

4:53 PM
08/07/19
Accrual Basis

CCAPP
Balance Sheet
As of June 30, 2019

Jun 30, 19

ASSETS	
Current Assets	
Checking/Savings	
1010 · Cash in Checking	33,078.80
1020 · Cash in Savings	120,972.68
1030 · Merrill Lynch MMF	102,804.87
1040 · Petty Cash	55.69
Total Checking/Savings	256,912.04
Accounts Receivable	
1100 · Accounts Receivable	49,818.00
Total Accounts Receivable	49,818.00
Other Current Assets	
1110 · Merrill Lynch Securities	162,568.80
1200 · Undeposited Funds	8,374.95
1300 · Prepaid Expenses	6,797.08
Total Other Current Assets	177,740.83
Total Current Assets	484,470.87
Fixed Assets	
1420 · Fixtures & Furniture	53,213.50
1450 · Computers	6,669.80
1500 · Less Accumulated Depreciation	-32,220.00
Total Fixed Assets	27,663.30
TOTAL ASSETS	512,134.17
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	13,776.48
Credit Cards	
2001 · Credit Cards Payable	37,560.37
Total Credit Cards	37,560.37
Other Current Liabilities	
2015 · Accrued Vacation	12,841.19
2400 · Payroll Liabilities	4,222.12
2402 · Employee 401K	133.65
2501 · Employee Dental	827.88
2510 · Credentialing Transfer	-1,069.32
2520 · Education Transfer	-2,541.72
2750 · Accounting Services Clearing	40.36
Total Other Current Liabilities	14,454.16
Total Current Liabilities	65,791.01
Total Liabilities	65,791.01
Equity	
3000 · Opening Balance Equity	536,322.90
3005 · Unrestricted	-10,440.69
3200 · Retained Earnings	-110,732.47
Net Income	31,193.42
Total Equity	446,343.16
TOTAL LIABILITIES & EQUITY	512,134.17