

## PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Telecommunications Branch  
Commission Advisory & Compliance Division

RESOLUTION T-14078  
June 6, 1990

R E S O L U T I O N

RESOLUTION T-14078. RESOLUTION ESTABLISHING AN EXPENSE APPROVAL PROCESS FOR THE DEAF AND DISABLED TELECOMMUNICATIONS PROGRAM.

BY COMPLIANCE FILING WITH THE COMMISSION'S EXECUTIVE DIRECTOR PURSUANT TO ORDERING PARAGRAPH 12 OF DECISION 89-05-060 MADE BY THE DEAF AND DISABLED TELECOMMUNICATIONS PROGRAM ADMINISTRATIVE COMMITTEE ON DECEMBER 6, 1989.

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SUMMARY

By this Resolution the Commission modifies and adopts an Expense Approval Process for the Deaf and Disabled Telecommunications Program Administrative Committee (DDTPAC). The Expense Approval Process was submitted by the DDTPAC to the Commission's Executive Director by letter on December 6, 1989. The revised Expense Approval Process we adopt is attached as Appendix A to this Resolution.

We make revisions to the Expense Approval Process to be consistent with the duties and responsibilities of the DDTPAC we call for in our Decision No. 89-05-060 and in our Ruling on the D.E.A.F. Trust Administrative Committee's Petition A.89-04-023. These duties are consistent with the Charter for the DDTPAC we have adopted by our Resolution T-14060, June 6, 1990.

BACKGROUND

By our Decision No. 89-05-060, May 26, 1989, in Investigation No. 87-11-031, we renamed the D.E.A.F. Trust Administrative Committee the Deaf and Disabled Telecommunications Administrative Committee (DDTPAC) and we ordered changes in the structure and staffing for the DDTPAC. We ordered that the DDTPAC submit its Expense Approval Process to the Commission's Executive Director for our approval.

The DDTPAC submitted its proposed Expense Approval Process for our consideration on December 6, 1989. At that time the DDTPAC requested the Commission to clarify the DDTPAC's role in reviewing the utilities' requests for expense reimbursement. It stated that its members disagree on the amount of authority the

DDTPAC has in reviewing the utilities' expense reimbursement requests. While Commission Resolution T-13039, issued on January 11, 1989, required the D.E.A.F. Trust Administrative Committee to closely review all claims for reasonableness and prudence, the DDTPAC believes that this requirement is inconsistent with Decision No. 89-05-060 which states that the DDTPAC would only review and approve monthly program expense claims for reimbursement in accordance with the preapproved annual budget.

The DDTPAC supplemented the Petition of the D.E.A.F. Trust Administrative Committee (A.89-04-023) on June 26, 1989; and in its letter to the Commission's Executive Director on December 6, 1989, containing its proposed Expense Approval Process, it called for the Commission to clarify its role in reviewing utility expense claims.

#### DISCUSSION

In our ruling on the Trust Administrative Committee's Petition (A.89-04-023) we agree that the DDTPAC does not have the obligation or capability to closely examine all utility expense claims for reasonableness and prudence. Instead, as the Committee stated in its Petition, we only expect it to review such claims for accuracy and completeness, and to the extent apparent from the reports, for appropriateness to the programs.

In our review of the Expense Approval Process, attached hereto as Appendix A, we establish a procedure by which the DDTPAC shall withhold any payment for any claim which it, by majority vote, determines to be inappropriate to the programs. We also establish a procedure by which the DDTPAC, if it is unsure if an expense claim is appropriate, may, by majority vote, defer payment and refer the issue to the Commission's Executive Director for a determination.

We thank the DDTPAC for its patience and cooperation in the resolution of this review of its duties and obligations and the establishment of an expense review and approval process. The Expense Approval Process is the culmination of a number of ministerial tasks we have imposed on the DDTPAC in our Decision No.89-05-060, and now that the Committee Charters and Expense Approval Process are established, we look forward to the Committee's assistance for the establishment of a competitive bid process for equipment procurement and relay service provision.

#### PROTESTS

Notice of the proposed Expense Approval Process was made at a public meeting of the DDTPAC and no protests have been received by the Commission.

#### FINDINGS

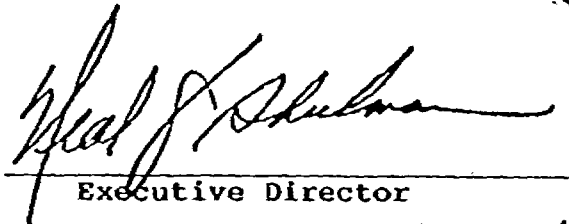
1. The DDTPAC has complied with the Commission's order in D.89-05-060, and has submitted its proposed Expense Approval Process for Commission approval.
2. The Commission thanks the DDTPAC for its efforts and approves the Expense Approval Process as modified and contained in Appendix A to this Resolution.

THEREFORE, IT IS ORDERED that:

1. The Expense Approval Process submitted by the DDTPAC to the Commission's Executive Director on December 6, 1989, is approved as modified herein (See Appendix A).
2. The Commission's Executive Director shall send a copy of this Resolution to the DDTPAC with the request that the DDTPAC modify its Expense Approval Process to conform with that approved by the Commission in Appendix A. The DDTPAC shall communicate to the Executive Director by letter when the change in the Expense Approval Process has been made.

I hereby certify that this Resolution was adopted by the Public Utilities Commission at its regular meeting on June 6, 1990. The following Commissioners approved it:

G. MITCHELL WILK  
President  
FREDERICK R. DUDA  
STANLEY W. HULETT  
JOHN B. OHANIAN  
PATRICIA M. ECKERT  
Commissioners

  
Executive Director

Resolution T-14078  
June 6, 1990

APPENDIX A, T-14078  
June 6, 1990

Expense Approval Process  
Deaf and Disabled Telecommunications Program  
Administrative Committee

DEAF AND DISABLED TELECOMMUNICATION PROGRAM

ADMINISTRATIVE COMMITTEE

EXPENSE APPROVAL PROCEDURES

REPORTING REQUIREMENTS

1. Once the Commission has approved the utilities' annual program budgets, the utilities will provide the DDTPAC a monthly budget for each program. To the extent possible, the utilities will budget expense for the months the expenses are expected to occur.
2. Each month, the utilities will prepare and submit to the DDTPAC staff the reports listed below.
  - a. Statement of Expenses for Equipment and Services Provided to the Deaf and Severely Hearing Impaired Under SB 597 (SB 597 Expense Report - Attachment A).
  - b. Statement of Expenses for Equipment and Services Provided to the Disabled Under SB 60 (SB 60 Expense Report - Attachment B).
  - c. Statement of Revenues and Expenses - Dual Party Relay Service for the Deaf and Severely Hearing Impaired as Provided by the California Public Utilities Commission under Senate Bill 244 (SB 244 Expense Report - Attachment C).
  - d. Statement of Accountability for TDD Equipment Provided to the Deaf and Severely Hearing Impaired Under SB 597 (SB 597 Accountability Report - Attachment D).
  - e. Statement of Accountability for Specialized Equipment Provided to the Disabled Under SB 60 (SB 60 Accountability Report - Attachment E).
3. The utilities will provide meaningful and detailed explanations for all variances in the SB 60, 597, and 244 Expense Reports which are equal to or greater than 10% over the monthly budgeted amount.
4. Each line item on the SB 597 and SB 60 Expense Reports will contain the following information:
  - a. Current month expenditures.
  - b. Budgeted expense for the current month.
  - c. Percentage over or under monthly budgeted amount.
  - d. Year-to date expenses.

- e. Budgeted year-to-date expenses.
- f. Percentage over or under year-to-date budgeted amount.

#### APPROVAL PROCESS

1. Pacific Bell, GTEC, and CTA will provide their expense reports and accountability reports to the DDTPAC staff no later than 7 days after the end of the month. The independents will file these reports with the DDTPAC staff at least quarterly. If the reports are not received within the required time, the DDTPAC staff will contact the telephone representative responsible for preparing the reports to determine why the reports have not been provided.
2. When the utilities' reports and the administrative expense bills are received, the DDTPAC staff will review the reports for accuracy and completeness. Any findings that may result from the initial review are dealt with immediately by the staff by contacting the person responsible for generating the statements. If the error is material, the utility is required to submit a corrected statement within 5 days.
3. The expense reports submitted by the utilities must be authorized by appropriate management. The utility manager responsible for authorizing the expenditure is required to maintain records to substantiate the nature of the charge as being applicable to the Trust.
4. After the initial review, the DDTPAC staff will compile the information received in the expense reports into the reports and graphs listed below. (Example of reports a. through f. are in Attachment F)
  - a. Consolidated Program Budget Vs. Actual Expenses Report
  - b. Revenues Billed by Telcos Report
  - c. SB597 Costs Incurred by Telcos Report
  - d. SB244 Costs Incurred by Telcos Report
  - e. SB60 Costs Incurred by Telcos Report
  - f. Administrative Costs Report
  - g. Graphs showing monthly actual and budgeted expenses to date for each program. The graphs will also show average and trended expense patterns.
  - h. Graphs showing each major utilities' (Pacific Bell, GTEC, CTA, and AT&T) monthly actual budgeted expenses to

date for each program. The graphs will also show average and trended expense patterns.

5. After the DDTPAC staff reviews the utilities' expense reports and the administrative expense bills for accuracy and compiles the reports and graphs listed in approval procedure 4. above, the DDTPAC staff provides the reports, graphs, and administrative expense bills to the DDTPAC members as part of the meeting package prepared for the monthly DDTPAC meetings. The DDTPAC staff shall note in the meeting package any errors in the reports provided by the utilities and will provide copies of the corrected documents to the committee members prior to their vote for approval for reimbursement. The meeting package will be provided to the DDTPAC members at least 7 days prior to the next monthly meeting.
6. The DDTPAC staff will conduct a review of the utility Expense Reports and the administrative expense bills for the appropriateness of the expenses and provide a report on its conclusions to the DDTPAC at its monthly meeting.
7. The DDTPAC will review the Expense Reports, Accountability Reports, and the Administrative Expense Bills as part of the regular monthly meeting agenda. As part of its review, the DDTPAC compares charges submitted with monthly budgeted amounts and with claims from prior periods to identify exceptions and to distinguish trends which may impact the Fund's cash flow. The DDTPAC also review expenses for appropriateness, to the extent possible from the reports.
8. For each line item which is over the monthly budget amount by 5% or more the committee must specifically approve this overage in its minutes. If necessary the DDTPAC will adjust the individual companies budget and/or the program budgets to compensate for the increased expenses. The committee may make decisions with respect to program changes that do not have budgetary impact greater than one percent of the annual budget. The committee will keep a record of any program changes that it initiates, and will communicate notice of these changes to the Commission's Executive Director.
9. Each committee member will abstain from voting on his/her own company's expenses or on his/her individual request for reimbursement.
10. If an expense appears to be inappropriate, the DDTPAC will request from the appropriate member, utility, or other vendor documentation supporting its claim for reimbursement for the questionable expense.
11. If the DDTPAC determines by majority vote that an expense should not be approved the committee will withhold payments; at the request of the expense claimant, the committee will

submit to the Commission's Executive Director for resolution by procedures preferred by the Commission, the amount and type of expense, the DDTPAC's reason for withholding payments, and all supporting documentation provided to the DDTPAC by the claimant. The Executive Director will communicate to DDTPAC his/her decision on whether or not the expense claim should be paid.

12. If the DDTPAC is unsure if an expense is appropriate, the committee, by majority vote, may defer reimbursing the expense claimant for the expense and will submit to the Commission's Executive Director an explanation of its concerns regarding the expense and any supporting documentation provided to the DDTPAC by the claimant. The Commission's Executive Director, by procedures preferred by the Commission, will determine if such an expense is appropriate and if the claimant should be reimbursed. The Executive Director will communicate to the DDTPAC his/her decision whether or not the expense claim should be paid.
13. If at anytime during the year a special expense budgeted as a DDTPAC contingency is approved by the committee (and/or Commission), the authorized amount shall be transferred to the budget of the utility(ies) involved.
14. If it appears that the utilities' budgets, in total, will be over the Commission approved budget, the DDTPAC will advise the Commission's Executive Director of the changes it requires in its budget. The DDTPAC will request the additional funds required to provide the services and equipment at least 90 days in advance of anticipation of approval of any increase in funds beyond the Commission approved budget amounts.
15. After the DDTPAC approves the statements, a letter of authorization addressed to the Trustee Bank is signed by the Committee. The letter is sent to Bank of America together with all of the original telephone company statements. Bank of America is instructed it issue separate checks for each program to facilitate separate accounting for program expenditures as required by law.
16. The validity of the charges submitted are verified annually by independent auditors hired by the Trust for this purpose.



\_\_\_\_\_ Co.  
**Statement of Expense for Services Provided  
to the Deaf and Severely Hearing Impaired Under  
SB 597**

During the Month of \_\_\_\_\_, 19\_\_\_\_

	CURRENT MONTH			YEAR TO DATE		
	ACTUAL	BUDGET	% DIFF	ACTUAL	BUDGET	% DIFF
<b>EQUIPMENT PURCHASES</b>						
1. TOTAL EQUIPMENT PURCHASE						
<b>EQUIPMENT EXPENSE</b> (costs assoc. with equipment handling)						
2. Warehousing and Distribution						
3. Maintenance and Repair						
4. TOTAL EQUIPMENT EXPENSE						
<b>LABOR AND EXPENSE</b> (costs assoc. with customer service)						
5. Staff Employee Salaries & Wages						
6. Field Employee Salaries & Wages						
7. Benefit & Overhead Loadings						
8. Contract/ Agency Labor						
9. Outreach Advertising						
10. Other Expense						
11. TOTAL LABOR AND EXPENSE						
<b>SUPPORT EXPENSE</b> (costs assoc. with program support)						
12. Accounting						
13. Customer Records						
14. Other Support						
15. TOTAL SUPPORT EXPENSE						
16. Adjustments (attach worksheet)						
17. TOTAL EXPENSE (due from Trust)						

\* Please attach explanation for differences of 10% or more between monthly actuals and monthly budget for lines 1, 4, 11, 15, and 17.

I certify that the above statement is true and correct and that detailed records substantiating each of the above expenses are maintained by my company.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_ Phone: \_\_\_\_\_

\_\_\_\_\_ Co.  
**Statement of Expense for Services Provided to the Disabled Under**  
**SB 60**

During the Month of \_\_\_\_\_, 19\_\_\_\_

	CURRENT MONTH			YEAR TO DATE		
	ACTUAL	BUDGET	% DIFF	ACTUAL	BUDGET	% DIFF
<b>EQUIPMENT PURCHASES</b>						
1. TOTAL EQUIPMENT PURCHASE			*			
<b>NETWORK SERVICES</b>						
2. TOTAL NETWORK SERVICES			*			
<b>EQUIPMENT EXPENSE</b> (costs assoc. with equipment handling)						
3. Warehousing and Distribution						
4. Maintenance and Repair						
5. TOTAL EQUIPMENT EXPENSE			*			
<b>LABOR AND EXPENSE</b> (costs assoc. with customer service)						
6. Staff Employee Salaries & Wages						
7. Field Employee Salaries & Wages						
8. Benefit & Overhead Loadings						
9. Contract / Agency Labor						
10. Outreach Advertising						
11. Other Expense						
12. TOTAL LABOR AND EXPENSE			*			
<b>SUPPORT EXPENSE</b> (costs assoc. with program support)						
13. Accounting						
14. Customer Records						
15. Other Support						
16. TOTAL SUPPORT EXPENSE			*			
17. Adjustments (attach worksheet)						
18. TOTAL EXPENSE (due from Trust)			*			

\* Please attach explanation for differences of 10% or more between monthly actuals and monthly budget for lines 1, 2, 5, 12, 16 and 18.

I certify that the above statement is true and correct, and that detailed records substantiating each of the above expenses are maintained by my company.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_ Phone: \_\_\_\_\_

\_\_\_\_\_, Co.  
**Statement of Revenues and Expenses**  
**Dual Party Relay Services for the Deaf and Severely Hearing Impaired**  
**As Provided Under SB 244 for the Month of \_\_\_\_\_, 19 \_\_\_\_**

Revenues and Expenses	Current Month	Increase/Decrease Over Last Month		This Year to Date
		Amount	Percent (%)	
Total Revenues Billed	\$	\$		\$
Dual Party Relay Center Expenses: (AT&T Use Only) Building Network Usage Network Equipment Communications Assistants Services Associated Staff Expense Furniture & Office Equipment Miscellaneous Administrative Costs: Accounting (Not Customer Records) Accounting (Customer Records) Lists Adjustments (Attach Adjustments Worksheet)				
Total Expenses (Due from Trust)	\$	\$		\$

I hereby certify that the above statement is true and correct and that detailed records substantiating each of the above revenues and expenses are maintained by my company.



DEAF TRUST ADMINISTRATIVE COMMITTEE

\_\_\_\_\_ Co.  
**Statement of Accountability for TDD Equipment Provided**  
**to the Deaf and Severely Hearing Impaired Under SB 597**  
**During the Month of \_\_\_\_\_, 19\_\_\_\_**

Column		1	2	3	4
Line No.	Activity for Month	Total Accountability	Where Located		
			In Inventory	In Service	Other
1.	Balance Beginning of Month				
2.	Purchases				
3.	Retirements				
4.	Distributed to Customers				
5.	Out of Service Returned				
6.	Out of Service Not Returned				
7.	Inventory Shrinkage				
8.	Found				
9.	Balance End of Month				
<b>Breakdown of Balance</b>					
10.	KROWN				
11.	ULTRATECH				
12.	VUPHONE				
13.	OTHER				
14.	TOTAL				

I certify that the above statement is true and correct and that detailed records substantiating the above inventory figures are maintained by my company.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_ Phone: \_\_\_\_\_



DEAF TRUST ADMINISTRATIVE COMMITTEE

\_\_\_\_\_ Co.  
**Statement of Accountability for Specialized Equipment**  
**Provided to the Disabled Under SB 60**  
**During the Month of \_\_\_\_\_, 19\_\_**

Column	1	2	3	4
Line No. Activity for Month	Total Accountability	Where Located		
		In Inventory	In Service	Other
1. Balance Beginning of Month				
2. Purchases Received				
3. Monthly Activity — See below				
4. Telco Transfers — In/Out				
5. Balance End of Month				
<b>Breakdown of Balance</b>				
6. Amplifiers				
7. Signal Devices				
8. Artificial Larynx				
9. Automatic Dialers				
10. Soapoperphones				
11. TDD (Speech-impaired)				
12. Telephone Sets				
13. Headsets				
14. Special Equipment Assemblies				
15. Total				

Activity for Month	Total Accountability	Where Located		
		In Inventory	In Service	Other
Retirements	—	—	—	
Distributed to Customers		—	+	
Out of Service Returned		+	—	
Out of Service Not Returned			—	+
Inventory Shrinkage		—		+
Found		+	+	—
Net Monthly Activity (Enter on Line 3)				

I certify that the above statement is true and correct and that detailed records substantiating the above inventory figures are maintained by my company.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_ Phone: \_\_\_\_\_

THE NEXT 6

DOCUMENTS ARE

POOR ORIGINALS

*MICROFILMING SERVICES*

*will not assume responsibility  
for the image quality*







457 5 WIRE COMMUNICATIONS  
458 TELECOM COMMUNICATIONS  
459 COMM TELECOM  
460 TELECOM MOBILE BIRTH

#### CELLULAR

461 TIC TEL CELL-BIR BIRCO  
462 TIC TEL CELL-LOS BIRCO  
463 TELECOM TEL. BIRCO  
464 TIC TEL CELLULAR  
465 U.S. WIRE CELLULAR OF CO  
466 TEL. BIRCO CELLULAR TEL  
467 WIRE CELLULAR (CIRCUIT)  
468 WIRE CELLULAR (CIRCUIT)  
469 WIRE CELLULAR (CIRCUIT)  
470 WIRE CELLULAR (CIRCUIT)  
471 WIRE CELLULAR (CIRCUIT)

#### CELLULAR RESELLERS

472 CELL BIRCO  
473 CELLULAR BIRCO, INC.  
474 BIRCO WIRE BIRCO-CELL  
475 BIRCO WIRE BIRCO-CELL  
476 BIRCO WIRE BIRCO-CELL  
477 WIRE BIRCO-CELL BIRCO  
478 WIRE BIRCO-CELL BIRCO  
479 BIRCO-CELL BIRCO  
480 BIRCO-CELL BIRCO  
481 WIRE BIRCO (BIRCO)  
482 BIRCO, INC.  
483 BIRCO COMMUNICATIONS BIRCO  
484 BIRCO  
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499 BIRCO BIRCO

#### CELLS

500 BIRCO, INC.  
501 BIRCO COMMUNICATIONS  
502 BIRCO, INC.  
503 BIRCO, INC.  
504 BIRCO BIRCO  
505 BIRCO COMMUNICATIONS  
506 BIRCO OF BIRCO  
507 BIRCO COMMUNICATIONS  
508 BIRCO (BIRCO)  
509 BIRCO BIRCO  
510 BIRCO BIRCO  
511 BIRCO BIRCO  
512 BIRCO BIRCO  
513 BIRCO BIRCO  
514 BIRCO BIRCO  
515 BIRCO COMMUNICATIONS  
516 BIRCO BIRCO BIRCO

500 UNITED STATES TRAIL  
 501 BIRN BROTHER TRADING  
 502 BUSINESS TEL  
 503 CABLE SERVICE BUS CORP  
 504 CABLE & WIRELESS CORP  
 505 CABLE SERVICE, INC.  
 506 CABLE SERVICE - BIRMINGHAM  
 507 CABLE TELEVISION SERVICE  
 508 IN TEL-COM & SERVICE TEL  
 509 ELECTRONIC TELEPHONE CO.  
 510 WESTER COMMUNICATIONS  
 511 BIRTEL  
 512 BIRN & BIRN (TELEPHONE)  
 513 BIRN TELEPHONE LTD  
 514 BIRN SYSTEMS SERVICE LTD  
 515 BIRN TELEPHONE  
 516 INC OF BIRMINGHAM  
 517 INC OF THE BIRMINGHAM  
 518 INC OF BIRMINGHAM  
 519 INC OF THE BIRMINGHAM  
 520 THE BIRN TELEPHONE  
 521 U.S. BIRTEL  
 522 CABLE SERVICE BIRMINGHAM  
 523 CABLE TELEPHONE CORP  
 524 INC OF BIRMINGHAM  
 525 UNITED COMMUNICATIONS  
 526 INTERNATIONAL TELEPHONE  
 527 INC OF BIRMINGHAM  
 528 BIRMINGHAM BUS CORP  
 529 U.S. BIRTEL, INC  
 530 BIRMINGHAM REGIONAL TELECOM  
 531 WESTER COMMUNICATIONS  
 532 CENTRAL CORP  
 533 BIRTEL  
 534 INC COMMUNICATIONS  
 535 BIRN TELEPHONE/USA, INC.  
 536 TELEPHONE LOW DISTANCE  
 537 LOW DISTANCE SERVICE  
 538 NATIONAL TELEPHONE SERVICE  
 539 RECORDED LOW DISTANCE  
 540 PERSON LOW DISTANCE INC.  
 TOTAL RECEIVABLE

**RELAY REVENUE**

541 CALIFORNIA  
 542 PACIFIC BELL  
 543 GTE CALIFORNIA  
 544 CALIFORNIA  
 545 BELL BELL INC

**INTEREST INCOME**

546 BELL BELL INC



8880 COSTS INCURRED BY TELCOS

	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
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8880

- PACIFIC BELL
- AT&T
- C. S. BELL
- AMERICAN
- WESTERN
- STATE
- INDIANA
- ILLINOIS
- MICHIGAN
- MINNESOTA
- NEBRASKA
- NEVADA
- NEW JERSEY
- NEW YORK
- OHIO
- PENNSYLVANIA
- RICHMOND
- TENNESSEE
- TEXAS
- VIRGINIA
- WASHINGTON
- WEST VIRGINIA
- WISCONSIN
- ZEPHYRUS

NO EXP INCRD

ADMINISTRATIVE COSTS

	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
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- ADMINISTRATIVE COSTS
- GENERAL
- RENTS
- UTILITIES
- INSURANCE
- PROPERTY
- REPAIRS
- TRAVEL
- ENTERTAINMENT
- POSTAGE
- TELEPHONE
- COMMISSIONS
- ADVERTISING
- LEGAL
- CONTRACTS
- SALES
- RESEARCH
- DEVELOPMENT
- TRAINING
- CONFERENCES
- WORKSHOPS
- SEMINARS
- SYMPOSIUMS
- EXHIBITIONS
- CONVENTIONS
- TRAVEL
- ENTERTAINMENT
- POSTAGE
- TELEPHONE
- COMMISSIONS
- ADVERTISING
- LEGAL
- CONTRACTS
- SALES
- RESEARCH
- DEVELOPMENT
- TRAINING
- CONFERENCES
- WORKSHOPS
- SEMINARS
- SYMPOSIUMS
- EXHIBITIONS
- CONVENTIONS

UNENCUMBERED FUNDS  
END OF MONTH