

FALLS CREEK RANCH ASSOC., INC.

Balance Sheet
As of July 31, 2022

Jul 31, 22

ASSETS

Current Assets

Checking/Savings

1350 · BSJ Op Acct	17,532.29
1355 · Bank of SJ - Grant Reserve	30,000.25
1360 · Bank of SJ - Capital Reserve	247,522.15

Total Checking/Savings 295,054.69

Accounts Receivable

1250 · Grants Receivable	70,976.26
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Total Accounts Receivable 70,976.26

Total Current Assets 366,030.95

Fixed Assets

1500 · Fixed Assets

1510 · Buildings & Bldg Improvements	190,106.80
1530 · Roads & Road Improvements	226,887.51
1550 · Vehicles & Equipment	388,402.08
1600 · Lake, Utilities & Improvements	846,755.40

Total 1500 · Fixed Assets 1,652,151.79

1700 · Accumulated Depreciation (960,362.96)

Total Fixed Assets 691,788.83

Other Assets

1750 · CIP-Construction in progress

1750.30 · CIP-Log Entrance	225.00
1750.20 · CIP-Culverts	8,612.18
1750.10 · CIP-Water Well	65,988.04

Total 1750 · CIP-Construction in progress 74,825.22

Total Other Assets 74,825.22

TOTAL ASSETS 1,132,645.00

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

2000 · Accounts Payable	14,151.19
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Total Accounts Payable 14,151.19

Credit Cards

1305.1 · Vectra CC #2191	114.31
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Total Credit Cards 114.31

Other Current Liabilities

5555.5 · PAYROLL CLEARING	15,707.87
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Prepaid Assessments	6,450.00
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Total Other Current Liabilities 22,157.87

Total Current Liabilities 36,423.37

Total Liabilities 36,423.37

Equity

3050 · Unrestricted Fund Balance	41,496.78
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3051 · Restricted Fund Bal - Capital	967,259.25
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3052 · Restricted Fund Bal - Grants	26,475.40
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Net Income	60,990.20
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No assurance is provided on these financial statements. The financial statements do not include a statement of cash flows. All disclosures required by accounting principles generally accepted in the United States are not included.

FALLS CREEK RANCH ASSOC., INC.

Balance Sheet

As of July 31, 2022

	<u>Jul 31, 22</u>
Total Equity	<u>1,096,221.63</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,132,645.00</u></u>

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FALLS CREEK RANCH ASSOC., INC.
Profit & Loss by Class
August 2021 through July 2022

	Operating Fund	Capital Reserve Fund	Designated Grant Funds	TOTAL
Ordinary Income/Expense				
Income				
4000 · Assessments				
4040 · Tennis Court Reserve	(1,500.00)	1,500.00	0.00	0.00
4010 · Improved Lots	285,000.00	0.00	0.00	285,000.00
4020 · Unimproved Lots	14,500.00	0.00	0.00	14,500.00
4000 · Assessments - Other	(40,000.00)	40,000.00	0.00	0.00
Total 4000 · Assessments	258,000.00	41,500.00	0.00	299,500.00
4225 · Water Billing Service Fee	0.00	60,600.00	0.00	60,600.00
4250 · Water Usage Charge	28,108.36	0.00	0.00	28,108.36
4300 · Misc. Income	10,179.48	0.00	1,330.00	11,509.48
4335 · Designated Grants Earned	0.00	0.00	101,330.13	101,330.13
4320 · Interest Income	15.19	26.52	3.51	45.22
4800 · High Meadow Fees	4,418.15	0.00	0.00	4,418.15
4805 · Watson Property Fees	552.00	0.00	0.00	552.00
Total Income	301,273.18	102,126.52	102,663.64	506,063.34
Expense				
8016 · Bank Service Charges	82.00	0.00	0.00	82.00
6100 · Caretaker & Help				
6110 · Wages - Caretaker	54,845.87	0.00	0.00	54,845.87
6120 · Payroll Taxes - Caretaker	9,113.55	0.00	0.00	9,113.55
6130 · Health Insurance	7,695.52	0.00	0.00	7,695.52
6140 · Workman's Compensation	2,838.00	0.00	0.00	2,838.00
6150 · Travel Allowance	41.10	0.00	0.00	41.10
6160 · Retirement expense	6,018.44	0.00	0.00	6,018.44
6561 · Payroll Outsourcing Expenses	2,599.44	0.00	(196.60)	2,402.84
6570 · Hired Help Wages	0.00	0.00	0.00	0.00
Total 6100 · Caretaker & Help	83,151.92	0.00	(196.60)	82,955.32
6200 · Ranch House				
6230 · Maintenance	162.38	0.00	0.00	162.38
Total 6200 · Ranch House	162.38	0.00	0.00	162.38
6300 · Equipment Shed				
6320 · Electricity	1,214.06	0.00	0.00	1,214.06
6330 · Telephone	440.04	0.00	0.00	440.04
6340 · Maintenance	940.52	0.00	0.00	940.52
6360 · Small Tools & Equipment	377.44	0.00	0.00	377.44
6370 · Supplies - expendable	712.43	0.00	0.00	712.43
6300 · Equipment Shed - Other	710.46	0.00	0.00	710.46
Total 6300 · Equipment Shed	4,394.95	0.00	0.00	4,394.95
6500 · Beautification Committee				
6510 · Plants and tools	1,246.60	0.00	248.20	1,494.80
Total 6500 · Beautification Committee	1,246.60	0.00	248.20	1,494.80
6600 · Lakeside Committee				
6625 · Fish	4,000.00	0.00	0.00	4,000.00
6620 · Furniture	3,272.04	0.00	0.00	3,272.04
6640 · Signs & Misc.	552.99	0.00	0.00	552.99
6690 · Misc. Lake Expense	5,280.90	0.00	0.00	5,280.90
Total 6600 · Lakeside Committee	13,105.93	0.00	0.00	13,105.93
Reconciliation Discrepancies	(0.01)	0.00	0.00	(0.01)
6700 · Roads Committee				
6710 · FCR- Gravel	17,364.25	0.00	0.00	17,364.25
6730 · FCR- Mag Chlor	17,831.98	0.00	0.00	17,831.98
6750 · Culverts	2,494.94	0.00	0.00	2,494.94
6760 · Equipment Rentals	7,110.49	0.00	0.00	7,110.49
6740 · Road Contracting	685.00	0.00	0.00	685.00
6770 · Signs	22.60	0.00	0.00	22.60
6790 · Road Sand	1,009.12	0.00	0.00	1,009.12
Total 6700 · Roads Committee	46,518.38	0.00	0.00	46,518.38
6800 · Firewise Program				
6810 · Mitigation Projects	191.52	0.00	15,027.00	15,218.52
6820 · Administrative Costs	198.84	0.00	1,417.07	1,615.91
Total 6800 · Firewise Program	390.36	0.00	16,444.07	16,834.43
6900 · Utilities Committee				
6905 · Internet Infrastructure	5,710.94	0.00	0.00	5,710.94
6910 · Electricity - pumps	2,741.79	0.00	0.00	2,741.79
6915 · Scada phone	1,775.33	0.00	0.00	1,775.33
6920 · Water Tests	2,881.92	0.00	0.00	2,881.92
6921 · Propane for Backup Generators	229.49	0.00	0.00	229.49
6925 · Chemicals	701.20	0.00	0.00	701.20
6930 · Genset Operations	1,137.84	0.00	0.00	1,137.84
6940 · System Repairs	7,608.53	0.00	0.00	7,608.53
6950 · System Improvements	689.65	0.00	0.00	689.65
6970 · Memberships & Fees	6,715.55	0.00	0.00	6,715.55
6980 · Training	197.40	0.00	0.00	197.40
6990 · Utilities/Misc./Admin	171.51	0.00	0.00	171.51
Total 6900 · Utilities Committee	30,561.15	0.00	0.00	30,561.15
7000 · Common Property				
7046 · Common Property-Fuel	2,610.34	0.00	0.00	2,610.34
7050 · Common Property - Payroll				
7054 · Contract labor-1099	2,565.00	0.00	19,127.12	21,692.12
7051 · Wages - Common Property	39,267.68	0.00	24,360.40	63,628.08
7052 · Payroll Taxes - Common Property	2,631.25	0.00	(1,314.38)	1,316.87
7050 · Common Property - Payroll - Other	0.00	0.00	0.00	0.00
Total 7050 · Common Property - Payroll	44,463.93	0.00	42,173.14	86,637.07

FALLS CREEK RANCH ASSOC., INC.
Profit & Loss by Class
August 2021 through July 2022

	Operating Fund	Capital Reserve Fund	Designated Grant Funds	TOTAL
6520 · Cleanup Day	246.08	0.00	0.00	246.08
7030 · Weed & Pest Control	1,030.65	0.00	0.00	1,030.65
7040 · Forest Management	244.82	0.00	19,101.18	19,346.00
Total 7000 · Common Property	48,595.82	0.00	61,274.32	109,870.14
7100 · Equipment Operations				
7160 · Backhoe Maintenance	4,459.30	0.00	0.00	4,459.30
7110 · Fuels, Lubricants & Filters	8,840.27	0.00	0.00	8,840.27
7120 · Licenses and Permits	701.48	0.00	0.00	701.48
7130 · Grader Maintenance	543.52	0.00	0.00	543.52
7140 · Dump Truck Maintenance	7,282.33	0.00	0.00	7,282.33
7170 · Pickup Maintenance	2,739.94	0.00	0.00	2,739.94
7175 · Tractor/Chipper Maintenance	680.72	0.00	0.00	680.72
7100 · Equipment Operations - Other	10.00	0.00	0.00	10.00
Total 7100 · Equipment Operations	25,257.56	0.00	0.00	25,257.56
7200 · Services				
7210 · Insurance	15,301.20	0.00	0.00	15,301.20
7220 · Bookkeeping & Financial Reports	18,892.93	0.00	0.00	18,892.93
7230 · Dumpsters	11,329.58	0.00	0.00	11,329.58
Total 7200 · Services	45,523.71	0.00	0.00	45,523.71
7300 · Activities				
7310 · Annual Meeting	599.13	0.00	0.00	599.13
7330 · Special Events	677.33	0.00	0.00	677.33
Total 7300 · Activities	1,276.46	0.00	0.00	1,276.46
7400 · Board Operations				
7410 · Professional Services	4,134.01	0.00	0.00	4,134.01
7420 · Administrative	988.15	0.00	0.00	988.15
7430 · Discretionary Payments-Bonus	1,104.50	0.00	0.00	1,104.50
Total 7400 · Board Operations	6,226.66	0.00	0.00	6,226.66
7700 · Note Interest Expense	642.50	0.00	0.00	642.50
7900 · Dam Committee				
7965 · Dam payroll-taxes	51.87	0.00	0.00	51.87
7960 · Dam payroll-wages	550.00	0.00	0.00	550.00
7915 · Dam Maintenance	1,977.35	0.00	0.00	1,977.35
7920 · Misc Dam Expense	134.56	0.00	0.00	134.56
Total 7900 · Dam Committee	2,713.78	0.00	0.00	2,713.78
Total Expense	309,850.15	0.00	77,769.99	387,620.14
Net Ordinary Income	(8,576.97)	102,126.52	24,893.65	118,443.20
Other Income/Expense				
Other Income				
8300 · Operating Transfers				
8315 · Operating Transfers/Water	(60,600.00)	0.00	0.00	(60,600.00)
8310 · Operating Transfers/Tennis	(1,500.00)	0.00	0.00	(1,500.00)
8305 · Operating Transfer/Assessments	(40,000.00)	0.00	0.00	(40,000.00)
Total 8300 · Operating Transfers	(102,100.00)	0.00	0.00	(102,100.00)
8200 · Capital Reserve Transfer				
8215 · Capital Transfer/Water	0.00	60,600.00	0.00	60,600.00
8210 · Capital Transfer/Tennis Court	0.00	1,500.00	0.00	1,500.00
8205 · Capital Transfer/Assments	0.00	40,000.00	0.00	40,000.00
Total 8200 · Capital Reserve Transfer	0.00	102,100.00	0.00	102,100.00
Total Other Income	(102,100.00)	102,100.00	0.00	0.00
Other Expense				
8000 · Capital Expenditures				
8006 · Culverts	0.00	0.00	0.00	0.00
8005 · Fire Hydrant replacement	0.00	0.00	0.00	0.00
8002 · Water Task Force- well drilling	0.00	0.00	0.00	0.00
Total 8000 · Capital Expenditures	0.00	0.00	0.00	0.00
8100 · Depreciation Expense	0.00	57,453.00	0.00	57,453.00
Total Other Expense	0.00	57,453.00	0.00	57,453.00
Net Other Income	(102,100.00)	44,647.00	0.00	(57,453.00)
Net Income	(110,676.97)	146,773.52	24,893.65	60,990.20

FALLS CREEK RANCH ASSOC., INC.
Profit & Loss Budget vs. Actual
August 2021 through July 2022

	Aug '21 - Jul 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4357 · Visionary	0.00	1,680.00	(1,680.00)	0.0%
4000 · Assessments				
4010 · Improved Lots	285,000.00	285,000.00	0.00	100.0%
4020 · Unimproved Lots	14,500.00	14,500.00	0.00	100.0%
Total 4000 · Assessments	299,500.00	299,500.00	0.00	100.0%
4100 · Road Easements	0.00	100.00	(100.00)	0.0%
4225 · Water Billing Service Fee	60,600.00	60,600.00	0.00	100.0%
4250 · Water Usage Charge	28,108.36	30,000.00	(1,891.64)	93.7%
4500 · Stable Lease	0.00	1.00	(1.00)	0.0%
4300 · Misc. Income	11,509.48	0.00	11,509.48	100.0%
4335 · Designated Grants Earned	101,330.13	53,691.00	47,639.13	188.73%
4320 · Interest Income	45.22	36.00	9.22	125.61%
4800 · High Meadow Fees	4,418.15	4,418.00	0.15	100.0%
4805 · Watson Property Fees	552.00	552.00	0.00	100.0%
Total Income	506,063.34	450,578.00	55,485.34	112.31%
Expense				
8016 · Bank Service Charges	82.00			
7285 · Tennis/Pickl Ball Court	0.00	1,500.00	(1,500.00)	0.0%
6100 · Caretaker & Help				
6110 · Wages - Caretaker	54,845.87	66,775.04	(11,929.17)	82.14%
6120 · Payroll Taxes - Caretaker	9,113.55	5,834.84	3,278.71	156.19%
6130 · Health Insurance	7,695.52	0.00	7,695.52	100.0%
6140 · Workman's Compensation	2,838.00	4,537.73	(1,699.73)	62.54%
6150 · Travel Allowance	41.10	300.00	(258.90)	13.7%
6160 · Retirement expense	6,018.44	4,537.73	1,480.71	132.63%
6561 · Payroll Outsourcing Expenses	2,402.84	1,086.36	1,316.48	221.18%
6570 · Hired Help Wages	0.00	500.00	(500.00)	0.0%
Total 6100 · Caretaker & Help	82,955.32	83,571.70	(616.38)	99.26%
6200 · Ranch House				
6230 · Maintenance	162.38	1,500.00	(1,337.62)	10.83%
Total 6200 · Ranch House	162.38	1,500.00	(1,337.62)	10.83%
6300 · Equipment Shed				
6320 · Electricity	1,214.06	850.00	364.06	142.83%
6330 · Telephone	440.04	660.00	(219.96)	66.67%
6340 · Maintenance	940.52	500.00	440.52	188.1%
6360 · Small Tools & Equipment	377.44	700.00	(322.56)	53.92%
6370 · Supplies - expendable	712.43	200.00	512.43	356.22%
6300 · Equipment Shed - Other	710.46			
Total 6300 · Equipment Shed	4,394.95	2,910.00	1,484.95	151.03%
6500 · Beautification Committee				
6510 · Plants and tools	1,494.80	300.00	1,194.80	498.27%
Total 6500 · Beautification Committee	1,494.80	300.00	1,194.80	498.27%
6600 · Lakeside Committee				
6625 · Fish	4,000.00	4,000.00	0.00	100.0%
6620 · Furniture	3,272.04	4,500.00	(1,227.96)	72.71%
6640 · Signs & Misc.	552.99	500.00	52.99	110.6%
6690 · Misc. Lake Expense	5,280.90	6,200.00	(919.10)	85.18%
Total 6600 · Lakeside Committee	13,105.93	15,200.00	(2,094.07)	86.22%
Reconciliation Discrepancies	(0.01)			
6700 · Roads Committee				
6705 · Payroll Taxes - Roads	0.00	500.00	(500.00)	0.0%
6706 · Payroll Expenses - Roads	0.00	45.00	(45.00)	0.0%
6704 · Wages - Roads	0.00	35.00	(35.00)	0.0%
6710 · FCR- Gravel	17,364.25	18,900.00	(1,535.75)	91.87%
6730 · FCR- Mag Chlor	17,831.98	17,000.00	831.98	104.89%
6750 · Culverts	2,494.94	3,000.00	(505.06)	83.17%
6760 · Equipment Rentals	7,110.49	1,500.00	5,610.49	474.03%
6740 · Road Contracting	685.00	7,500.00	(6,815.00)	9.13%
6770 · Signs	22.60			
6790 · Road Sand	1,009.12	500.00	509.12	201.82%
Total 6700 · Roads Committee	46,518.38	48,980.00	(2,461.62)	94.97%
6800 · Firewise Program				
6810 · Mitigation Projects	15,218.52	500.00	14,718.52	3,043.7%
6820 · Administrative Costs	1,615.91	500.00	1,115.91	323.18%
Total 6800 · Firewise Program	16,834.43	1,000.00	15,834.43	1,683.44%
6900 · Utilities Committee				
6905 · Internet Infrastructure	5,710.94			
6910 · Electricity - pumps	2,741.79	3,120.00	(378.21)	87.88%
6915 · Scada phone	1,775.33	1,763.04	12.29	100.7%
6920 · Water Tests	2,881.92	7,500.00	(4,618.08)	38.43%
6921 · Propane for Backup Generators	229.49	150.00	79.49	152.99%
6925 · Chemicals	701.20	200.00	501.20	350.6%
6930 · Genset Operations	1,137.84	700.00	437.84	162.55%

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FALLS CREEK RANCH ASSOC., INC.
Profit & Loss Budget vs. Actual
August 2021 through July 2022

	Aug '21 - Jul 22	Budget	\$ Over Budget	% of Budget
6940 · System Repairs	7,608.53	6,500.00	1,108.53	117.05%
6950 · System Improvements	689.65	150.00	539.65	459.77%
6970 · Memberships & Fees	6,715.55	5,000.00	1,715.55	134.31%
6980 · Training	197.40	500.00	(302.60)	39.48%
6990 · Utilities/Misc./Admin	171.51	0.00	171.51	100.0%
Total 6900 · Utilities Committee	30,561.15	25,583.04	4,978.11	119.46%
7000 · Common Property				
7046 · Common Property-Fuel	2,610.34			
7050 · Common Property - Payroll				
7054 · Contract labor-1099	21,692.12			
7051 · Wages - Common Property	63,628.08	12,400.00	51,228.08	513.13%
7052 · Payroll Taxes - Common Property	1,316.87	1,116.00	200.87	118.0%
7053 · Payroll Expenses	0.00	868.00	(868.00)	0.0%
Total 7050 · Common Property - Payroll	86,637.07	14,384.00	72,253.07	602.32%
6520 · Cleanup Day	246.08	300.00	(53.92)	82.03%
7010 · Beetle Control - Sevin	0.00	100.00	(100.00)	0.0%
7030 · Weed & Pest Control	1,030.65	1,000.00	30.65	103.07%
7040 · Forest Management	19,346.00	7,000.00	12,346.00	276.37%
7070 · Signs	0.00	300.00	(300.00)	0.0%
Total 7000 · Common Property	109,870.14	23,084.00	86,786.14	475.96%
7100 · Equipment Operations				
7160 · Backhoe Maintenance	4,459.30	2,000.00	2,459.30	222.97%
7110 · Fuels, Lubricants & Filters	8,840.27	4,000.00	4,840.27	221.01%
7120 · Licenses and Permits	701.48	350.00	351.48	200.42%
7130 · Grader Maintenance	543.52	3,000.00	(2,456.48)	18.12%
7140 · Dump Truck Maintenance	7,282.33	1,000.00	6,282.33	728.23%
7170 · PickUp Maintenance	2,739.94	1,000.00	1,739.94	273.99%
7175 · Tractor/Chipper Maintenance	680.72	500.00	180.72	136.14%
7100 · Equipment Operations - Other	10.00			
Total 7100 · Equipment Operations	25,257.56	11,850.00	13,407.56	213.14%
7200 · Services				
7210 · Insurance	15,301.20	16,000.00	(698.80)	95.63%
7220 · Bookkeeping & Financial Reports	18,892.93	14,725.00	4,167.93	128.31%
7230 · Dumpsters	11,329.58	11,600.00	(270.42)	97.67%
Total 7200 · Services	45,523.71	42,325.00	3,198.71	107.56%
7300 · Activities				
7310 · Annual Meeting	599.13	500.00	99.13	119.83%
7330 · Special Events	677.33	1,200.00	(522.67)	56.44%
Total 7300 · Activities	1,276.46	1,700.00	(423.54)	75.09%
7400 · Board Operations				
7410 · Professional Services	4,134.01	2,500.00	1,634.01	165.36%
7420 · Administrative	988.15	800.00	188.15	123.52%
7430 · Discretionary Payments-Bonus	1,104.50	1,000.00	104.50	110.45%
7445 · AED Renewal Fees	0.00	600.00	(600.00)	0.0%
Total 7400 · Board Operations	6,226.66	4,900.00	1,326.66	127.08%
7700 · Note Interest Expense	642.50	800.00	(157.50)	80.31%
7900 · Dam Committee				
7965 · Dam payroll-taxes	51.87	0.00	51.87	100.0%
7960 · Dam payroll-wages	550.00	0.00	550.00	100.0%
7915 · Dam Maintenance	1,977.35	4,800.00	(2,822.65)	41.2%
7920 · Misc Dam Expense	134.56			
Total 7900 · Dam Committee	2,713.78	4,800.00	(2,086.22)	56.54%
Total Expense	387,620.14	270,003.74	117,616.40	143.56%
Net Ordinary Income	118,443.20	180,574.26	(62,131.06)	65.59%
Other Income/Expense				
Other Income				
8300 · Operating Transfers				
8315 · Operating Transfers/Water	(60,600.00)	(60,600.00)	0.00	100.0%
8310 · Operating Transfers/Tennis	(1,500.00)	(1,500.00)	0.00	100.0%
8305 · Operating Transfer/Assessments	(40,000.00)	(40,000.00)	0.00	100.0%
Total 8300 · Operating Transfers	(102,100.00)	(102,100.00)	0.00	100.0%
8200 · Capital Reserve Transfer				
8215 · Capital Transfer/Water	60,600.00	60,600.00	0.00	100.0%
8210 · Capital Transfer/Tennis Court	1,500.00	1,500.00	0.00	100.0%
8205 · Capital Transfer/Assments	40,000.00	40,000.00	0.00	100.0%
Total 8200 · Capital Reserve Transfer	102,100.00	102,100.00	0.00	100.0%
Total Other Income	0.00	0.00	0.00	0.0%
Other Expense				
8000 · Capital Expenditures				
8005 · Fire Hydrant replacement	0.00	6,000.00	(6,000.00)	0.0%
8003 · Water - tank exterior paint	0.00	32,000.00	(32,000.00)	0.0%
8002 · Water Task Force- well drilling	0.00	138,000.00	(138,000.00)	0.0%
Total 8000 · Capital Expenditures	0.00	176,000.00	(176,000.00)	0.0%
8100 · Depreciation Expense	57,453.00	57,492.96	(39.96)	99.93%
Total Other Expense	57,453.00	233,492.96	(176,039.96)	24.61%

No assurance is provided on these financial statements. The financial statements do not include a statement of cash flows. All disclosures required by accounting principles generally accepted in the United States are not included.

FALLS CREEK RANCH ASSOC., INC.
 Profit & Loss Budget vs. Actual
 August 2021 through July 2022

Net Other Income
 Net Income

Aug '21 - Jul 22	Budget	\$ Over Budget	% of Budget
(57,453.00)	(233,492.96)	176,039.96	24.61%
60,990.20	(52,918.70)	113,908.90	(115.25%)