

Upper Blue Sanitation District
Board of Directors Meeting
Thursday November 14, 2024 @ 5:30 PM

I. ROLL CALL:

Mr. Orwig called the meeting of the Upper Blue Sanitation District Board of Directors to order at 5:30 PM. Mrs. Signe Stimson, Mrs. Joyce Mosher, Mr. Dan Corwin and Mr. Rick Orwig answered "present" at roll call.

Mr. Andrew Carlberg and Ms. Marjorie Covey attended as well.

II. MINUTES:

October 10, 2024 minutes: Mrs. Mosher made a motion to approve the October 10, 2024 Board of Directors meeting minutes. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.

III. PUBLIC HEARINGS:

-Resolution 10, Series 2024, Inclusion of Lot 44 Breckenridge Park Estates Subdivision
Mr. Carlberg said that the property owner requested sewer service and has submitted a petition for Inclusion of Lot 44 Breckenridge Park Estates Subdivision. Mr. Carlberg said that there are not any water rights issues; the Notice of Public Hearing has been published in the newspaper and to date the District has not received any comments. Mr. Carlberg recommended that the Board approve Resolution 10, Series 2024 for the Inclusion of Lot 44 Breckenridge Park Estates Subdivision.

Mrs. Mosher made a motion to approve Resolution 10, Series 2024 for the Inclusion of Lot 44 Breckenridge Park Estates Subdivision. Mr. Corwin seconded the motion. The motion was passed unanimously by the Board of Directors.

IV. PUBLIC COMMENT: None

V. BILLS:

Mr. Orwig made a motion to approve the bills as presented. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board of Directors.

VI. FINANCIAL REPORT:

The Financial Report was reviewed and accepted by the Board of Directors.

VII. MONTHLY REPORTS:

A. Plant and Collection:

The Plant and Collection reports were discussed by the Board of Directors.

B. Manager Report:

The Manager's report was discussed by the Board of Directors during the work session.

Upper Blue Sanitation District
Board of Directors Meeting
Thursday November 14, 2024 @ 5:30 PM

VIII. OLD BUSINESS:

IX. NEW BUSINESS:

C. RN Civil Pay Request #2

Mr. Carlberg said that RN Civil's pay request #2 has been removed from the agenda because it was incorrect.

D. Mueller Construction Services Pay Request #11:

Mr. Carlberg said that Mueller Construction Services is the contractor installing the new sludge screw press at Farmers Korner. Mueller Construction Services has submitted pay request #11 in the amount of \$15,121.23. Mr. Carlberg said that Mueller Construction Services has done exceptional work, and he recommended the Board approve Mueller Construction Services Pay Request #11 in the amount of \$15,121,23.

Mrs. Mosher made a motion to approve Mueller Construction Services Pay Request #11 in the amount of \$15,121.23. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board.

E. 2025 Draft Budget

The 2025 draft Budget was discussed by the Board of Directors during the work session. Mr. Carlberg recommended an increase of \$1 per sfe/per month and an increase of \$1,000 per sfe/per Plant Investment Fee.

Stan Miller Inc. Pay Request #4 was added to the agenda:

Mr. Carlberg said that Stan Miller Inc. has submitted pay request #4 in the amount of \$56,872.80. Mr. Carlberg said that this is for the Peak 7 subdivision sanitary sewer replacement project. Mr. Carlberg said he recommended the Board approve Stan Miller Inc. pay request #4 in the amount of \$56,872.80.

Mrs. Mosher made a motion to approve Stan Miller Inc. pay request #4 in the amount of \$56,872.80. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board of Directors.

X. CORRESPONDENCE:

XI. ADJOURN:

Mr. Corwin made a motion to adjourn the meeting at 6:05 PM. Mrs. Mosher seconded the motion. The motion was passed unanimously by the Board of Directors.



Mr. Rick Orwig, President

Mrs. Joyce Mosher, Secretary

Upper Blue Sanitation District
Comparative Balance Sheet-UNAUDITED DRAFT
October 31, 2024

	<u>2024</u>	<u>2023</u>	<u>Increase</u> <u>(Decrease)</u>
<u>Current Assets:</u>			
Petty Cash	\$200	\$200	-
Checking-Wells Fargo Bank	11,070,986	12,615,919	(1,544,933)
Colotrust Plus	28,808,613	27,289,251	1,519,362
ColoTrust Prime	4,270,278	4,054,124	216,154
Total Cash and Equivalents	<u>44,150,077</u>	<u>43,959,494</u>	<u>190,583</u>
Investments			
Construction In Progress	4,205,564	560,100	3,645,464
Cert. of Deposit & Treasuries	-	-	-
Total Investments	<u>4,205,564</u>	<u>560,100</u>	<u>3,645,464</u>
Other Current Assets			
Receivables-Utility + Spec. Assessments	129,147	165,320	(36,173)
Developer/Contractor Escrow	189,723	189,723	-
Interest Receivable & Market Adjustments	-	-	-
Notes Receivable	13,223	28,225	(15,002)
Prepaid Expenses	31,862	29,001	2,861
Emp. Loan Assist. Notes Receivable	26,261	27,451	(1,190)
Total Other Assets	<u>390,216</u>	<u>439,720</u>	<u>(49,504)</u>
Total Current Assets:	<u>48,745,857</u>	<u>44,959,314</u>	<u>3,786,543</u>
Property Plant and Equipment:			
Land	868,609	868,609	-
Easements	98,254	98,254	-
Sewer Lines	23,848,825	20,778,793	3,070,032
Treatment Plants	84,403,473	83,357,771	1,045,702
Office Equipment	287,825	252,351	35,474
Other Machines & Equipment	573,511	573,511	-
Autos & Trucks	1,802,367	1,634,128	168,239
IH Administration Building	202,359	164,045	38,314
Upper Blue System Costs	9,334,400	9,334,400	-
Telemetry	440,929	440,929	-
Employee Housing	6,479,585	3,272,447	3,207,138
Total Property Plant and Equipment :	<u>128,340,137</u>	<u>120,775,238</u>	<u>7,564,899</u>
Less Accumulated Depreciation	<u>(54,936,313)</u>	<u>(52,256,982)</u>	<u>(2,679,331)</u>
Net Property Plant and Equipment :	<u>73,403,824</u>	<u>68,518,256</u>	<u>4,885,568</u>
Total Assets:	<u>122,149,681</u>	<u>113,477,570</u>	<u>8,672,111</u>

Liabilities

	<u>2024</u>	<u>2023</u>	<u>Increase</u> <u>(Decrease)</u>
<u>Current Liabilities:</u>			
Accounts Payable	1,259,794	989,141	270,653
Construction/Developer Escrow	189,723	189,723	-
Earned Employee Benefits	184,426	184,180	246
Unearned User Fees	1,238,132	1,164,366	73,766
Interest Payable	6,266	7,160	(894)
Loan Payable (Current Portion)	109,448	107,291	2,157
Retainage Payable-Construction in Progress	49,625	-	49,625
Retainage Payable-Blue River	-	-	-
Employee Housing Deposit Payable	4,100	2,322	1,778
Total Current Liabilities:	<u>3,041,514</u>	<u>2,644,183</u>	<u>397,331</u>
Long Term Liabilities:			
Loan Payable	642,494	751,942	(109,448)
Total Long Term Liabilities:	<u>642,494</u>	<u>751,942</u>	<u>(109,448)</u>
Total Liabilities	<u>3,684,008</u>	<u>3,396,125</u>	<u>287,883</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	76,429,746	67,938,529	8,491,217
Unrestricted Net Assets	22,035,927	22,142,916	(106,989)
Unrestricted Net Assets - Nutrient Reserve	20,000,000	20,000,000	-
Total Contributed Capital	<u>118,465,673</u>	<u>110,081,445</u>	<u>8,384,228</u>
Total Liabilities and Equity	<u>122,149,681</u>	<u>113,477,570</u>	<u>8,672,111</u>

Upper Blue Sanitation District
 Monthly Financial Statement-UNAUDITED DRAFT
 October 31, 2024

	2024	2024	2024	2024	2024
	October	Year To Date	Approved Budget	Uncollected	% Uncol/Col
Operating Revenue					
Sewer User Fees	619,066	6,112,956	7,375,000	1,262,044	17
Tap Inspection Fees	1,400	11,000	4,000	(7,000)	(175)
Miscellaneous Revenue	0	72	5,000	4,928	99
CEBT Dividend	0	0	0	0	#DIV/0!
Camper Dump Fees	374	19,759	20,000	241	1
Late Fees	0	14,272	15,000	728	5
Line Extension Fees	15,890	190,491	100,000	(90,491)	(90)
Rental Income	10,450	99,375	116,000	16,625	14
Total Operating Revenue	647,180	6,447,925	7,635,000	1,187,075	16
Miscellaneous Revenue					
Interest on Loan Payments	1,152	5,393	4,000	(1,393)	(35)
Plant Investment Fees	494,990	4,036,248	2,027,176	(2,009,072)	(99)
Inclusion Fees	17,901	131,582	100,000	(31,582)	(32)
Interest on Investments	139,302	1,445,116	1,200,000	(245,116)	(20)
Transfer from Reserve	0	0	0	0	0
Total Miscellaneous Revenue	653,345	5,618,339	3,331,176	(2,285,770)	(69)
Total Revenue	1,300,525	12,066,264	10,966,176	(1,100,088)	(10)

Administration Expense	2024 October	2024 Year to Date	2024 Approved Budget	2024 Available	2024 % Available
Payroll & Employee Benefits					
Salaries	152,404	1,422,424	1,900,000	477,576	25
Overtime	3,774	38,242	45,000	6,758	15
FICA-Admn	8,176	86,312	120,590	34,278	28
Medicare-Admin	2,249	21,104	28,203	7,099	25
401K Contributions	10,849	100,435	145,875	45,440	31
Worker's Compensation Insurance	1,207	14,668	20,000	5,332	27
Health Insurance	32,577	302,211	375,000	72,789	19
Total	211,236	1,985,396	2,634,668	649,272	25
Office Supplies	0	1,965	5,000	3,035	61
Telephone	96	17,875	25,000	7,125	29
Business Expenses	8,705	69,787	50,000	(19,787)	(40)
Bank Service Fees - Admin	0	343	12,000	11,657	97
Legal Counsel	2,145	269,006	100,000	(169,006)	(169)
Education	4,145	19,849	25,000	5,151	21
Audit & Accounting	0	11,250	12,000	750	6
Legal Publications	0	12,758	5,000	(7,758)	(155)
Board Members	500	5,000	6,000	1,000	17
Elections	0	0	5,000	5,000	100
Computer Expenses	0	63,665	40,000	(23,665)	(59)
Copy Machine & Supply	0	1,102	1,000	(102)	(10)
Postage & Meter Rent	2,609	16,071	17,000	929	5
Insurance - General	14,995	147,514	175,000	27,486	16
Insurance - Deductible	0	0	1,000	1,000	100
Engineering	9,603	60,329	75,000	14,671	20
Tools	112	2,715	2,500	(215)	(9)
Vehicle Expense	0	0	500	500	100
Dues & Memberships	1,777	7,704	15,000	7,296	49
Safety	1,215	16,038	5,000	(11,038)	(221)
Summit Water Quality	0	18,531	22,000	3,469	16
Building Maintenance	1,140	45,057	27,000	(18,057)	(67)
Employee Housing Maintenance	8,810	49,648	35,000	(14,648)	(42)
Employee Housing Utilities	3,057	23,091	24,000	909	4
Total Administration	270,145	2,844,694	3,319,668	474,974	14
Iowa Hill Plant Expenses					
Utilities					
Gas	262	10,464	65,000	54,536	84
Electric	1,208	10,543	170,000	159,457	94
Freight	314	2,266	15,000	12,734	85
Equipment Repairs	0	10,356	30,000	19,644	65
Chemicals	0	0	100,000	100,000	100
Supplies	624	6,353	10,000	3,647	36
Contracted Repairs	12,917	83,870	60,000	(23,870)	(40)
Laboratory Supplies	1,068	15,024	15,000	(24)	(0)
Biomonitoring	0	0	0	0	#DIV/0!
Discharge Permit	0	7,529	10,000	2,471	25
Site Monitoring	1,391	4,342	15,000	10,658	71
Total Iowa Hill	17,784	150,747	490,000	339,253	69

October Financial Statement Cont.

	2024 October	2024 Year to Date	2024 Approved Budget	2024 Available	2024 % Available
Farmers Korner Expenses					
Utilities					
Gas	0	38,515	115,000	76,485	67
Electric	661	381,265	750,000	368,735	49
Freight	0	533	60,000	59,467	99
Equipment Repairs	5,971	34,001	115,000	80,999	70
Chemicals	26,935	467,286	600,000	132,714	22
Supplies	14	5,755	10,500	4,745	45
Contracted Repairs	13,068	108,096	150,000	41,904	28
Dumpster Charges	1,100	11,000	18,000	7,000	39
Biomonitoring	0	2,825	7,800	4,975	64
Discharge Permit	0	15,832	20,000	4,168	21
Composting	7,352	89,295	165,000	75,705	46
Site Monitoring	304	7,133	40,000	32,867	82
Sludge Hauling Costs	5,500	69,500	105,000	35,500	34
State Health Fees	0	90	2,500	2,410	96
Total Farmers Korner	60,905	1,231,126	2,158,800	927,674	43
South Blue Expenses					
Utilities					
Gas	586	9,576	17,000	7,424	44
Electric	2,841	33,497	60,000	26,503	44
Equipment Repairs	0	8,768	6,000	(2,768)	(46)
Supplies	0	131	1,000	869	87
Contracted Repairs	2,977	15,166	8,000	(7,166)	(90)
Discharge Permit	0	1,769	4,500	2,731	61
Site Monitoring	460	5,778	12,000	6,222	52
Total South Blue	6,864	74,685	108,500	33,815	31
Collection Expenses					
Utilities	1,438	18,366	28,000	9,634	34
Vehicle Expense	3,398	37,046	60,000	22,954	38
Line Cleaner Expenses	605	41,018	12,000	(29,018)	(242)
Manhole Repairs/Line Repairs	5,799	116,819	160,000	43,181	27
Equipment Repairs	242	34,891	20,000	(14,891)	(74)
CCTV Expense	0	0	7,500	7,500	100
Total Collection	11,482	248,140	287,500	39,360	14
Total Operating Expenditures	367,180	4,549,392	6,364,468	1,815,076	29
Net Cash from Operations	280,000	1,898,533	1,270,533	(628,001)	(49)
Replacement Capital					
Administration	0	6,632	50,000	43,368	87
Employee Housing	63,264	105,885	0	(105,885)	#DIV/0!
Plant:					
IH	612,006	1,175,637	7,500,000	6,324,363	84
FK	10,120	123,182	935,000	811,818	87
South Blue	0	0	75,000	75,000	100
Collection					
Misc.	82,065	501,470	1,410,000	908,530	64
Vehicle	0	53,268	0	(53,268)	#DIV/0!
Total Replacement Capital	767,455	1,966,074	9,970,000	8,003,926	80
Non Operating Expenses					
Bond Principal	0	109,448	107,000	(2,448)	(2)
Bond Interest	0	14,494	26,813	12,319	46
Total Non Operating	0	123,942	133,813	9,871	7

October Financial Statement Cont.

	<u>2024</u> <u>October</u>	<u>2024</u> <u>Year to Date</u>	<u>2024</u> <u>Approved Budget</u>	<u>2024</u> <u>Available</u>	<u>2024</u> <u>% Available</u>
Capital Outlay					
Plant:					
IH	612,006	1,082,557	7,500,000	6,417,443	86
FK	64,861	1,193,776	3,950,000	2,756,224	70
South Blue	0	0	2,000,000	2,000,000	0
Employee Housing	750,000	775,000	1,600,000	825,000	52
Collection	60,008	758,100	1,950,000	1,191,900	61
Land					
Administration	0	0	50,000	50,000	100
Total Capital Outlay	<u>1,486,875</u>	<u>3,809,433</u>	<u>17,050,000</u>	<u>13,240,567</u>	<u>78</u>
Total Expenses	<u>2,621,510</u>	<u>10,448,841</u>	<u>33,518,280</u>	<u>23,069,439</u>	<u>69</u>
Total Revenue - Total Expenses	<u>(1,320,985)</u>	<u>1,617,423</u>			

Upper Blue Sanitation District
 Comparative Financial Statement-UNAUDITED DRAFT
 October 31, 2024 vs. October 31, 2023

	2024	2023	2024	2023	Increase
	October	October	Year To Date	Year to Date	(Decrease)
Operating Revenue					
Sewer User Fees	619,066	583,823	6,112,956	5,825,516	287,440
Tap Inspection Fees	1,400	700	11,000	5,200	5,800
Miscellaneous Revenue	0	0	72	0	72
CEBT Dividend	0	0	0	0	
Camper Dump Fees	374	1,154	19,759	21,289	(1,530)
Late Fees	0	(32)	14,272	11,778	2,494
Line Extension Fees	15,890	28,118	190,491	136,232	54,259
Rental Income	10,450	10,200	99,375	92,650	6,725
Total Operating Revenue	647,180	623,963	6,447,925	6,092,665	355,260
Miscellaneous Revenue					
Interest on Loan Payments	1,152	502	5,393	2,696	2,697
Plant Investment Fees	494,990	407,044	4,036,248	2,204,132	1,832,116
Inclusion Fees	17,901	50,661	131,582	1,739,433	(1,607,851)
Interest on Investments	139,302	145,660	1,445,116	1,301,172	143,944
Transfer from Reserve	0	0	0	0	0
Total Miscellaneous Revenue	653,345	603,867	5,618,339	5,247,433	368,209
Total Revenue	1,300,525	1,227,830	12,066,264	11,340,098	726,166

October Comparative Statement Cont.

	2024 <u>October</u>	2023 <u>October</u>	2024 <u>Year to Date</u>	2023 <u>Year to Date</u>	Increase <u>(Decrease)</u>
Administration Expense					
Payroll & Employee Benefits					
Salaries	152,404	135,799	1,422,424	1,272,141	150,283
Overtime	3,774	2,955	38,242	37,507	735
FICA-Admn	8,176	7,283	86,312	77,892	8,420
Medicare-Admin	2,249	1,994	21,104	18,811	2,293
401K Contributions	10,849	9,607	100,435	93,591	6,844
Worker's Compensation Insur	1,207	983	14,668	12,513	2,155
Health Insurance	32,577	27,596	302,211	266,761	35,450
Total	211,236	186,217	1,985,396	1,779,216	206,180
Office Supplies	0	227	1,965	2,317	(352)
Telephone	96	1,378	17,875	16,168	1,707
Business Expenses	8,705	4,995	69,787	46,272	23,515
Bank Service Fees - Admin	0	0	343	364	(21)
Legal Counsel	2,145	16,097	269,006	163,993	105,013
Education	4,145	5,468	19,849	22,345	(2,496)
Audit & Accounting	0	0	11,250	10,800	450
Legal Publications	0	30	12,758	1,965	10,793
Board Members	500	500	5,000	4,800	200
Elections	0	0	0	1,611	(1,611)
Computer Expenses	0	4,482	63,665	46,317	17,348
Copy Machine & Supply	0	0	1,102	572	530
Postage & Meter Rent	2,609	3,954	16,071	15,203	868
Insurance - General	14,995	13,316	147,514	136,802	10,712
Insurance - Deductible	0	0	0	0	0
Engineering	9,603	26,358	60,329	92,705	(32,376)
Tools	112	180	2,715	4,802	(2,087)
Vehicle Expense	0	0	0	0	0
Dues & Memberships	1,777	120	7,704	7,741	(37)
Safety	1,215	1,122	16,038	5,620	10,418
Summit Water Quality	0	0	18,531	18,531	-
Building Maintenance	1,140	3,219	45,057	29,598	15,459
Employee Housing Maintenan	8,810	1,117	49,648	41,818	7,830
Employee Housing Utilities	3,057	1,997	23,091	15,346	7,745
Total Administration	270,145	270,777	2,844,694	2,464,906	379,788
Iowa Hill Plant Expenses					
Utilities					
Gas	262	504	10,464	14,906	(4,442)
Electric	1,208	1,080	10,543	8,866	1,677
Freight	314	80	2,266	1,437	829
Equipment Repairs	0	(2,300)	10,356	1,459	8,897
Chemicals	0	0	0	1,431	(1,431)
Contracted Repairs	624	8,823	6,353	2,415	3,938
Laboratory Supplies	12,917	587	83,870	52,061	31,809
Biomonitoring	1,068	0	15,024	10,575	4,449
Discharge Permit	0	0	0	7,529	(7,529)
Supplies	0	129	7,529	0	7,529
Site Monitoring	1,391	128	4,342	1,454	2,888
Total Iowa Hill	17,784	9,031	150,747	102,133	48,614

October Comparative Statement Cont.

	2024 <u>October</u>	2023 <u>October</u>	2024 <u>Year to Date</u>	2023 <u>Year to Date</u>	Increase <u>(Decrease)</u>
Farmers Korner					
Utilities					
Gas	0	4,871	38,515	60,709	(22,194)
Electric	661	42,343	381,265	460,187	(78,922)
Freight	0	1,867	533	49,884	(49,351)
Equipment Repairs	5,971	2,128	34,001	49,733	(15,732)
Chemicals	26,935	50,505	467,286	484,983	(17,697)
Supplies	14	822	5,755	10,140	(4,385)
Contracted Repairs	13,068	11,245	108,096	95,329	12,767
Dumpster Charges	1,100	1,100	11,000	13,230	(2,230)
Biomonitoring	0	0	2,825	8	2,817
Discharge Permit	0	0	15,832	15,973	(141)
Composting	7,352	8,944	89,295	97,369	(8,074)
Site Monitoring	304	1,163	7,133	9,769	(2,636)
Sludge Hauling Costs	5,500	7,250	69,500	79,000	(9,500)
State Health Fees	0	0	90	0	90
Total Farmers Korner	60,905	132,238	1,231,126	1,426,314	(195,188)
South Blue Expenses					
Utilities					
Gas	586	408	9,576	9,360	216
Electric	2,841	3,276	33,497	36,150	(2,653)
Equipment Repairs	0	0	8,768	1,775	6,993
Contracted Repairs	0	0	131	385	(254)
Supplies	2,977	0	15,166	0	15,166
Discharge Permit	0	0	1,769	976	793
Site Monitoring	460	588	5,778	6,080	(302)
Total South Blue	6,864	4,272	74,685	54,726	19,959
Collection Expenses					
Utilities	1,438	1,427	18,366	13,682	4,684
Vehicle Expense	3,398	3,997	37,046	33,312	3,734
Line Cleaner Expenses	605	465	41,018	5,182	35,836
Manhole Repairs/Line Repair	5,799	16,087	116,819	72,516	44,303
Equipment Repairs	242	4,281	34,891	19,508	15,383
CCTV Expense	0	0	0	2,170	(2,170)
Total Collection	11,482	26,257	248,140	146,370	101,770
Total Operating Expenditur	367,180	442,575	4,549,392	4,194,449	354,943
Net Cash from Operations	280,000	181,388	1,898,533	1,898,216	317
Replacement Capital					
Administration	0	0	6,632	0	6,632
Employee Housing	63,264	0	105,885	0	
Plant:					
IH	612,006	1,910	1,175,637	1,033,662	141,975
FK	10,120	50,266	123,182	357,188	(234,006)
South Blue	0	0	0	0	0
Collection					
Misc.	82,065	18,762	501,470	473,752	27,718
Vehicle	0	0	53,268	168,239	(114,971)
Total Replacement Capital	767,455	70,938	1,966,074	2,032,841	(66,767)
Non Operating Expenses					
CWRPDA Loan Principal	0	0	109,448	107,291	2,157
Loan Interest	0	0	14,494	16,651	(2,157)
Total Non Operating	0	0	123,942	123,942	0

October Comparative Statement Cont.

Increase
(Decrease)

	<u>2024</u> <u>October</u>	<u>2023</u> <u>October</u>	<u>2024</u> <u>Year to Date</u>	<u>2023</u> <u>Year to Date</u>	
Capital Outlay					
Plant-IH-CO	612,006	1,910	1,082,557	1,033,662	48,895
Plant-FK-CO	64,861	69,013	1,193,776	421,382	772,394
Plant-South Blue-CO	0	0	0	0	0
Employee Housing	750,000	0	775,000	3,207,138	(2,432,138)
Collection	60,008	589,625	758,100	2,004,606	(1,246,506)
Land		0		0	0
Administration	0	0	0	0	0
Total Capital Outlay	1,486,875	660,548	3,809,433	6,666,788	(2,857,355)
Total Expenses	2,621,510	1,174,061	10,448,841	13,018,020	(2,569,179)
Revenue Less Expenses	(1,320,985)	53,769	1,617,423	(1,677,922)	4,785,709