

RESOLUTION AUTHORIZING THE PREPARATION AND
APPROVAL OF 2023 ADEQUATE PROGRESS REPORT
DELTA FARMS RECLAMATION DISTRICT NO. 2042
BISHOP TRACT
FOR URBAN LEVEL OF FLOOD PROTECTION (ULOP)

WHEREAS, State of California Senate Bill 5 has determined that a 200-year level of protection shall be the new standard for urban and urbanizing areas to achieve Urban Level of Flood Protection (ULOP); and,

WHEREAS, this Reclamation District is desirous of achieving said 200-year level of protection for Urban Level of Flood Protection (ULOP); and,

WHEREAS, the Reclamation District's Engineers have conducted an evaluation of its levee system to identify the work needed to comply with the Urban Levee Design Criteria (ULDC); and,

WHEREAS, the City of Stockton has requested the District prepare annually an Adequate Progress Report for Urban Level of Protection (ULOP) to demonstrate the steps RD 2042 is taking to secure adequate funding to implement the levee improvements necessary to achieve 200 Year Urban Levee of Flood Protection; and,

WHEREAS, the Reclamation District's Engineers, under the direction of the Board of Trustees, have prepared a 2023 Adequate Progress Report indicating work to be performed and the funding sources for said work through 2024.


NOW, THEREFORE, BE IT RESOLVED AND ORDERED by the Board of Trustees of Delta Farms Reclamation District No. 2042 – Bishop Tract, as follows:

1. That that certain 2023 Adequate Progress Report prepared by the District Engineers on behalf of this Reclamation District is hereby approved.
2. That the officers of the District, the Chairman, and/or the Secretary, be, and either of them individually are, hereby authorized and directed to approve on behalf of this Reclamation District, the said 2023 Adequate Progress Report and any and all other agreements, addenda or other documents associated with the said 2023 Adequate Progress Report.

CERTIFICATE

I, KAREN GARRETT, Chairman of the Board of Trustees of Delta Farms Reclamation District No. 2042, do hereby certify that the foregoing Resolution is a full, true and correct copy of a Resolution passed by the Board of Trustees of Delta Farms Reclamation District No. 2042 at a meeting thereof held on the 10th day of August, 2023, at which meeting a quorum was present; that said Resolution has never been revoked, and the same is now in full force and effect.

DATED: August 10, 2023


CHAIRMAN OF THE BOARD OF
TRUSTEES OF DELTA FARMS
RECLAMATION DISTRICT NO. 2042

Reclamation District No. 2042
Bishop Tract
2023 Annual Progress Report
For Urban Level of Protection

August 2, 2023

Prepared for:

Reclamation District No. 2042 – Bishop Tract
and
City of Stockton

Prepared by:

Kjeldsen, Sinnock & Neudeck, Inc.

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Overview

Reclamation District No. 2042 – Bishop Tract (RD 2042) has engaged Kjeldsen, Sinnock and Neudeck, Inc. (KSN) to prepare this document to support the demonstration of “adequate progress” toward the achievement of an Urban Level of Flood Protection (ULOP) within the RD 2042 basin. This document describes the steps that RD 2042 is taking to generate the local funding needed to advance and implement 200-Year levee improvements in accordance with the requirements of Senate Bill 5 (SB5).

RD 2042 is responsible for operating and maintaining the levee system and drainage facilities that provides flood protection for agricultural land, infrastructure, and urban development (comprised of residential and commercial). RD 2042 was formed in 1909, and currently encompasses an area of approximately 3,100 acres, surrounded by 8.0 miles of levee, all located within San Joaquin County. At the time of formation, RD 2042 originally consisted of nearly 2,200 acres. An annexation occurred in 1989 that extended the District’s eastern limits to Interstate 5 thereby adding just over 900 acres to RD 2042. Figure 1 shows the RD 2042 levees and boundary.

The levee system of RD 2042 currently provides a 100-year level of protection and is fully accredited by the U.S. Department of Homeland Security, Federal Emergency Management Agency (FEMA) as meeting the minimum certification criteria as outlined in Title 44, CFR, Section 65.10. FEMA maintains Flood Insurance Rate Maps (FIRMs) that delineate special flood hazard areas and assist lending institutions and federal agencies to determine whether flood insurance is required. RD 2042 is currently located on FIRM panel numbers 06077C0285F, 06077C0295F, 06077C0305F, and 06077C0315F.

With the passage of SB5, the State of California has established that a 200-year level of protection shall be the new standard for urban and urbanizing areas. The existing RD 2042 levees currently do not entirely meet the updated Urban Levee Design Criteria (ULDC) standards adopted by the Department of Water Resources. Accordingly, the City of Stockton as the local land use agency, in coordination with RD 2042, approved a 200-year ULOP adequate progress finding within the RD 2042 boundary in 2017. RD 2042 continues to provide annual progress reports to the City of Stockton, including this report.

On behalf of RD 2042, a team of Professional Engineers consisting of Peterson Brustad Inc. (PBI), KSN, and Kleinfelder has conducted an evaluation of the RD 2042 levee system in accordance with ULDC. The goal of the evaluation was to identify any deficiencies and countermeasures needed to comply with the State’s 200-year standards and to meet the requirements of making a ULOP finding for RD 2042’s levees for the City of Stockton. The purpose of this Annual Progress Report is to address the ULOP requirements for adequate progress:

1. Identify the geographic area which will have a ULOP once the improvements are completed.
2. Describe the scope, schedule, and cost of completing the flood protection improvements described in the Engineer’s Report.
3. Identify critical features of the system which are under construction.
4. Provide evidence that there are revenues sufficient to fund each year of the project improvements.

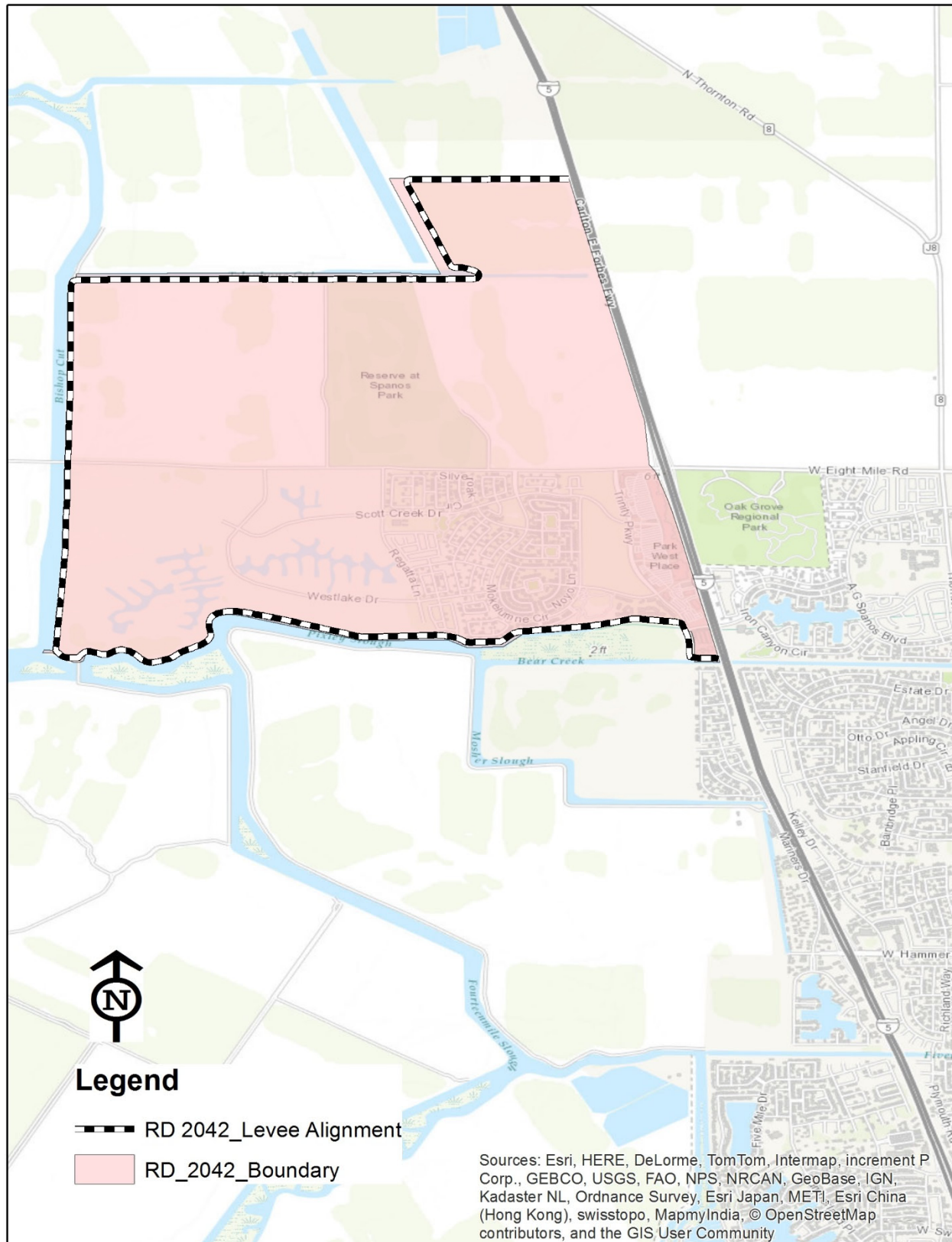


Figure 1 - RD 2042 Levee and Boundary

Project Improvements

In order for the RD 2042 levee system to meet ULDC, improvements are needed to several existing pipe penetrations. Pipe penetration rehabilitation is necessary at various locations, primarily due to deteriorated conditions. The improvements consist of reconstructing pipe penetrations that cross the levee by removing and replacing the portion of pipe through the levee prism and installing a positive closure device (i.e., gate valve). The new pipes will be installed above the Design Water Surface Elevation (DWSE). Conceptual improvement plans are included in Appendix 1. Locations of the pipe penetrations to be rehabilitated are shown on Figure 2 and listed in Table 1.



Figure 2 - Pipe Penetration Rehabilitation Locations

Table 1 – Summary of Pipe Penetration Rehabilitations

Station	Pipe Diameter (inches)	Type	Status
N 15+50	16	intake	underway
N 29+02	24	discharge	remaining
N 29+07	24	discharge	remaining
N 117+57	12	intake	completed
N 137+81	16	intake	completed
N 160+73	16	intake	completed
N 177+38	16	intake	underway
N 179+51	24	intake	no work needed ¹
N 181+58	16	discharge	completed
N 191+34	16	intake	completed
N 195+72	48	inlet / outlet	underway
S 18+82	12	intake	completed
S 43+01	16	intake	completed
S 83+49	16	intake	completed

Project Cost

The total estimated cost associated with the pipe penetration rehabilitations was originally budgeted at \$2,907,000 in 2017 dollars. This cost represents the total cost to obtain full ULDC compliance for the RD 2042 levee system. A summary of this cost is shown below in Table 2. A more detailed breakdown of the project costs is included in Appendix 2.

Table 2 - Original Overall Project Cost (2017\$)

Description	Total Cost (2017\$)
Construction	\$1,730,000
Soft Costs	\$692,000
20% Contingency	\$484,400
Total:	\$2,907,000

A summary of estimated costs and actual expenditures to date per pipe penetration rehabilitation is shown below in Table 3. An annual inflation escalator of 3% was used to estimate the costs in any given year. As such, the sum of estimated costs as shown in Table 3 is greater than the total shown in Table 2 which is based on 2017 dollars.

¹ Further investigation of the pipe penetration at Sta. N 179+51 has revealed that the pipe is newer and in much better condition than originally assessed. Therefore, no work is required for this pipe.

Table 3 – Summary of Estimated Costs and Actual Project Expenditures

Station	Estimated Year	Estimated Cost	Actual Cost
N 15+50	2023	\$187,000	
N 29+02	2024	\$323,500	
N 29+07	2024	\$323,500	
N 117+57	2017	\$117,600	\$6,846
N 137+81	2017	\$161,300	\$54,941
N 160+73	2017	\$161,300	\$33,655
N 177+38	2023	\$187,000	
N 179+51	n/a	\$279,100	\$0
N 181+58	2018	\$166,200	\$46,732
N 191+34	2018	\$166,200	\$58,555
N 195+72	2024	\$641,500	
S 18+82	2021-2022	\$132,400	\$534,803
S 43+01	2021-2022	\$181,600	\$229,201
S 83+49	2019-2020	\$176,300	\$215,896

Project Schedule

It was anticipated that approximately two pipes would be rehabilitated each year over a seven-year time period. Construction of the pipes at Station S 18+82 and Station S 43+01 was completed in fall 2022. Planning and engineering for the pipes at Station N 15+50, Station N 177+38, and Station N 195+72 commenced in spring 2023. A project schedule is shown below in Table 4.

Table 4 - Project Schedule

Station	Year							
	2017	2018	2019	2020	2021	2022	2023	2024
N 15+50								
N 29+02								
N 29+07								
N 117+57								
N 137+81								
N 160+73								
N 177+38								
N 179+51								
N 181+58								
N 191+34								
N 195+72								
S 18+82								
S 43+01								
S 83+49								

Legend: Actual Progress to Date Estimated Remaining Progress

Project Funding

RD 2042 is the sole funding entity for the ULDC improvements. A current draft statement of net position that indicates balances for all RD 2042 funds is included in Appendix 3. As of June 30, 2023, there is a balance of \$95,241 in the contingency fund, \$1,469,060 in the maintenance and operations fund, and \$746,584 in the ULDC fund.

As the sole funding entity, RD 2042 is responsible for funding the improvements. The primary source of revenue for RD 2042 is from the existing assessment district which generates approximately \$490,000 per year. Other sources of income generate approximately \$200,000 per year. A copy of this year's RD 2042 draft budget is included in Appendix 4. In order to fund the improvements, RD 2042 created a ULDC fund at the beginning of the project. RD 2042 will generally transfer funds from the contingency fund and the maintenance and operations fund as well as reallocate a portion of excess budget funds previously directed to the contingency fund. For fiscal year 2023/2024, this translates to using approximately \$109,625 in excess budget funds to fund the seventh year of ULDC improvements in addition to the available, existing ULDC funds.

A cash flow analysis that demonstrates a feasible solution for implementation of the needed 200-year ULDC improvements is shown below in Table 5. Table 5 conservatively assumes that the ULDC fund will be funded each year from excess budget funds with the balance coming from the maintenance and operations fund and emergency contingency fund. It is expected that this table will be refined over time as the planning and development of the project progress over time.

Table 5 - Cash Flow Analysis

Description	2017	2018	2019	2020	2021	2022	2023	2024
Beginning Balance	\$0	\$404,548	\$351,410	\$386,621	\$389,517	\$279,767	\$746,584	\$655,909
Revenues:								
Excess Budget Funds	\$0	\$52,149	\$52,148	\$130,641	(\$3,135)	\$241,296	\$109,625	\$200,000
Transfer from Contingency Fund	\$500,000	\$0	\$0	\$0	\$0	\$742,000	\$0	\$0
Transfer from Maintenance & Operations Fund	\$0	\$0	\$0	\$0	\$0	\$250,000	\$0	\$318,014
Total Revenues	\$500,000	\$52,149	\$52,148	\$130,641	(\$3,135)	\$1,233,296	\$110,000	\$518,014
Expenditures:								
ULDC Improvements	\$95,452	\$105,287	\$16,937	\$127,745	\$106,615	\$766,479	\$200,300	\$1,173,922
Total Expenditures	\$95,452	\$105,287	\$16,937	\$127,745	\$106,615	\$766,479	\$200,300	\$1,173,922
Ending Balance	\$404,548	\$351,410	\$386,621	\$389,517	\$279,767	\$746,584	\$655,909	\$0

ATTACHMENT D

Reclamation District No. 2042
2023 Annual Progress Report

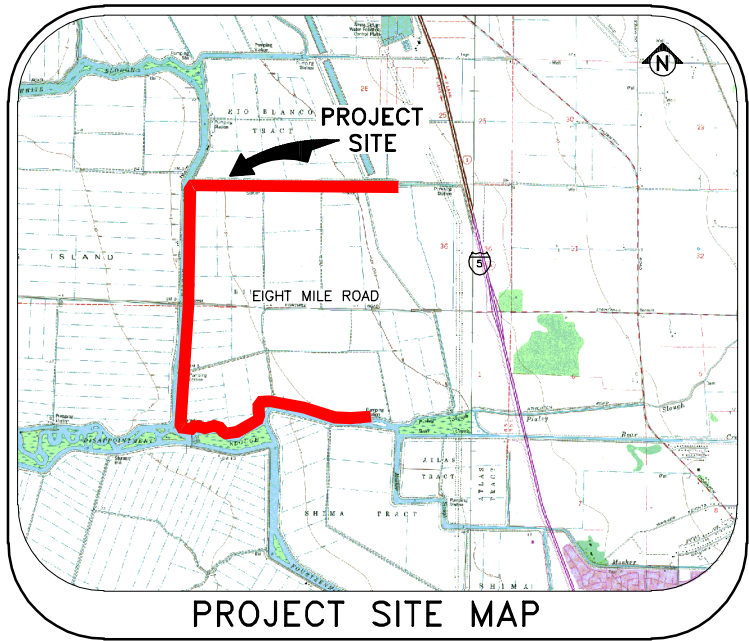
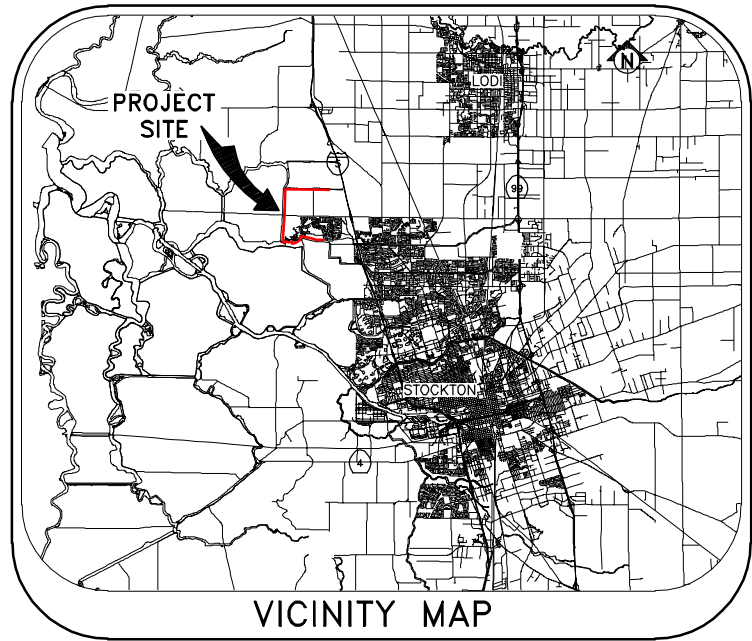
Appendix 1 **Conceptual Improvement Plans**

RECLAMATION DISTRICT NO. 2042

BISHOP TRACT

STOCKTON, CALIFORNIA

URBAN LEVEE DESIGN CRITERIA, PROJECT NO. 13.1
PENETRATION REHABILITATION
AT
VARIOUS LOCATIONS



SHEET NO.	DESCRIPTION
1	TITLE SHEET
2	BASE MAP
3-5	DETAILS

SHEET INDEX

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PLOT DATE: May 24, 2018 - 1:41pm



Submittal	
%	Date
10%	9/23/2016

K S N INC.	KJELDEN SINNOCK NEUDECK	711 N. Pershing Avenue Stockton, CA 95203 (209) 946-0268
	Civil Engineers and Land Surveyors	1355 Halyard Drive, Suite 180 West Sacramento, CA 95691 (916) 403-5900 www.ksninc.com

RECLAMATION DISTRICT NO. 2042 ULDC PROJECT 13.1 - PENETRATION REHABILITATION STOCKTON, CALIFORNIA	
TITLE SHEET	

Revisions			
No.	Description	Date	By

Design EEA	Scale AS SHOWN	Date SEPTEMBER 2016
Drawn EEA	Original Drawing Scale 0 1/2" 1"	Sheet Number 1 Of 5
Check CHN		Project File No. 0752-0680

C-001



Image courtesy of USGS © 2016 Microsoft Corporation

C-101



Submittal	
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NEUDECK**
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RECLAMATION DISTRICT NO. 2042
ULDC PROJECT 13.1 – PENETRATION REHABILITATION
STOCKTON, CALIFORNIA

BASE MAP

Revisions				
No.	Description	Date	By	Appr. By

Design EEA
Drawn EEA
Check CHN

Scale

1" = 500'

Original Drawing Scale

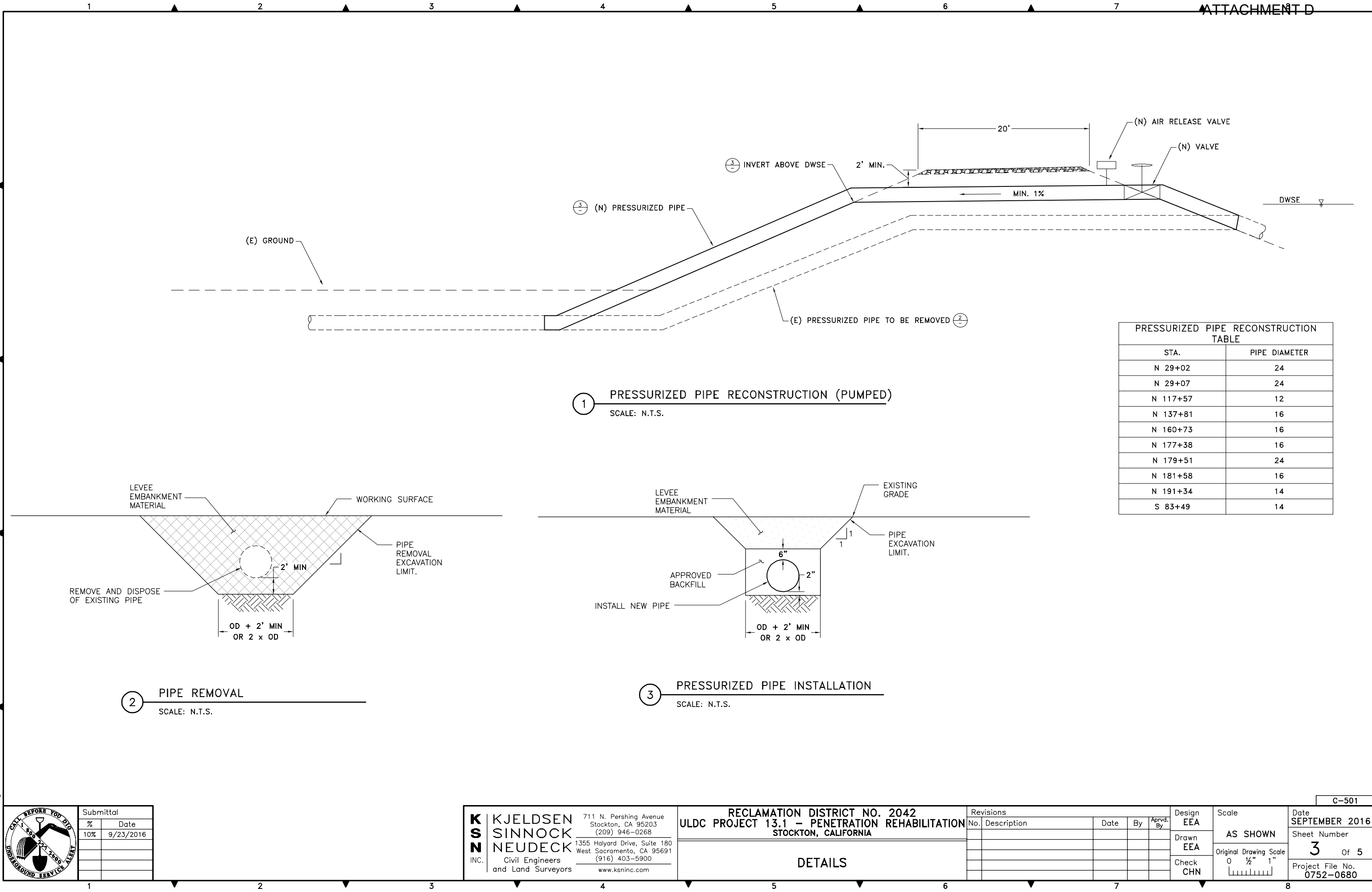
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SEPTEMBER 2016

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2 Of 5

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Submittal	
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**K
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RECLAMATION DISTRICT NO. 2042
ULDC PROJECT 13.1 – PENETRATION REHABILITATION
STOCKTON, CALIFORNIA

DETAILS

Revisions					Design EEA
No.	Description	Date	By	Appr. By	
					Drawn EEA
					Check CHN

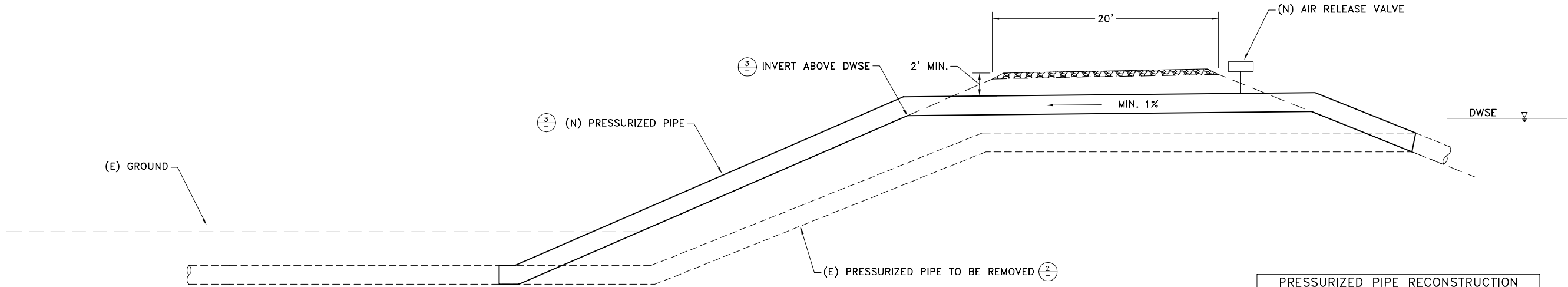
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SEPTEMBER 2016

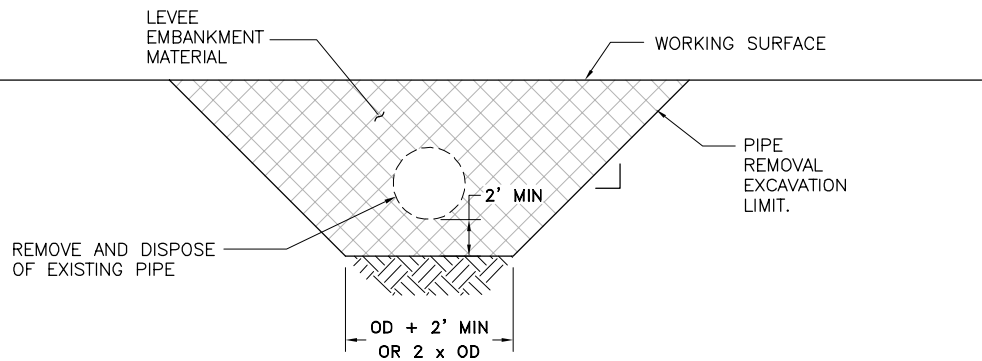
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Project File No.
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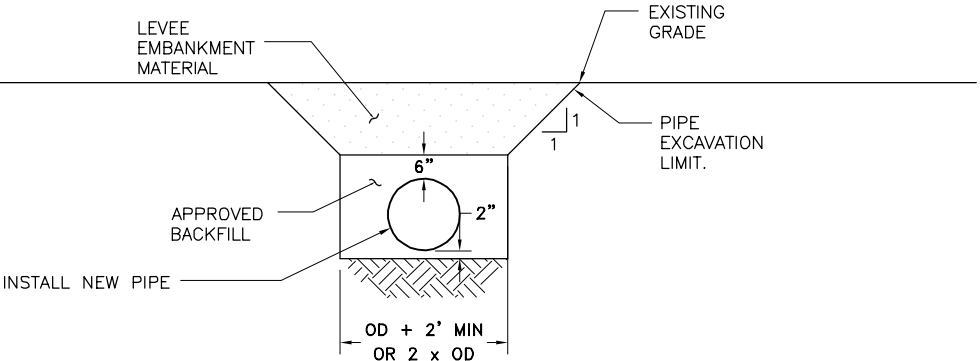


PRESSURIZED PIPE RECONSTRUCTION TABLE	
STA.	PIPE DIAMETER
N 15+50	16
S 18+82	12
S 43+01	14


1 PRESSURIZED PIPE RECONSTRUCTION (SIPHON)
SCALE: N.T.S.



2 PIPE REMOVAL
SCALE: N.T.S.



3 PRESSURIZED PIPE INSTALLATION
SCALE: N.T.S.

	Submittal	
	%	Date
	10%	9/23/2016

**K
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N**
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RECLAMATION DISTRICT NO. 2042
ULDC PROJECT 13.1 – PENETRATION REHABILITATION
STOCKTON, CALIFORNIA

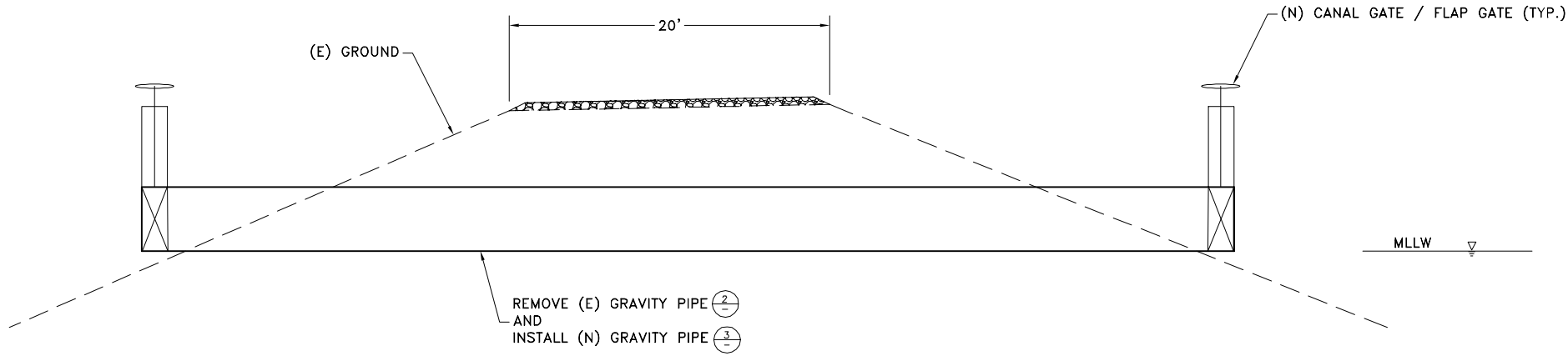
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Revisions					Design EEA
No.	Description	Date	By	Appr. By	
					Drawn EEA
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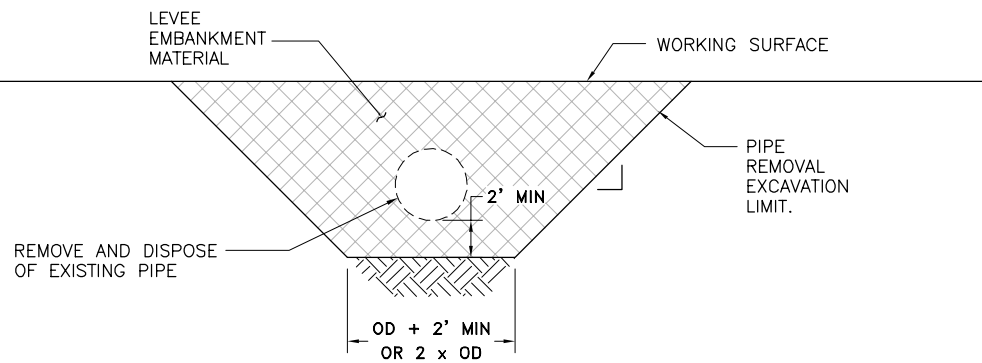
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Sheet Number
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Project File No.
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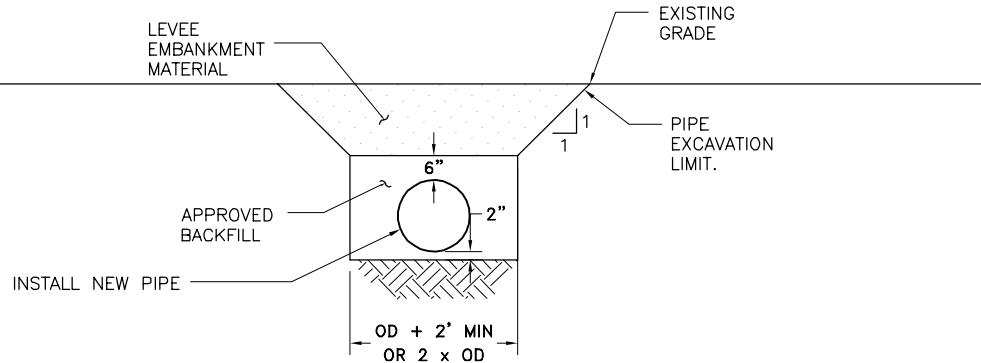


1 GRAVITY PIPE RECONSTRUCTION
SCALE: N.T.S.

GRAVITY PIPE RECONSTRUCTION TABLE	
STA.	PIPE DIAMETER
N 195+72	48



2 PIPE REMOVAL
SCALE: N.T.S.



3 GRAVITY PIPE INSTALLATION
SCALE: N.T.S.



Submittal	
%	Date
10%	9/23/2016

**K
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RECLAMATION DISTRICT NO. 2042
ULDC PROJECT 13.1 – PENETRATION REHABILITATION
STOCKTON, CALIFORNIA

DETAILS

Revisions		Date	By	Appvd. By
No.	Description			

Design
EEA

Drawn
EEA

Check
CHN

Scale

AS SHOWN

Original Drawing Scale
0 1/2" 1"

Date
SEPTEMBER 2016
Sheet Number
5 Of 5
Project File No.
0752-0680

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PLOT DATE: May 24, 2018 - 1:47pm

ATTACHMENT D

Reclamation District No. 2042
2023 Annual Progress Report

Appendix 2
Detailed Cost Estimate

RECLAMATION DISTRICT NO. 2042 - BISHOP TRACT
 ULDC EVALUATION
 STOCKTON, CALIFORNIA

OPINION OF PROBABLE COSTS
 DETAILS OF PROPOSED IMPROVEMENTS

Item	Description	Quantity	Unit	Unit Cost	Total Cost
------	-------------	----------	------	-----------	------------

PROJECT NO. 13.1**PENETRATION REHABILITATION****Construction**

1.	Mobilization			3%	\$49,000
2.	Erosion Control			3%	\$49,000
3.	Reconstruct Existing 12" Pipe	2	EA	\$60,000	\$120,000
4.	Reconstruct Existing 16" Pipe	8	EA	\$80,000	\$640,000
5.	Reconstruct Existing 24" Pipe	3	EA	\$125,000	\$375,000
6.	Reconstruct Existing 48" Pipe	1	EA	\$200,000	\$200,000
7.	Air Release Valve	13	EA	\$2,000	\$26,000
8.	12" Valve	2	EA	\$4,000	\$8,000
9.	16" Valve	8	EA	\$8,500	\$68,000
10.	24" Valve	3	EA	\$25,000	\$75,000
11.	48" Valve	2	EA	\$60,000	\$120,000
Subtotal:					\$1,730,000

Management / Environmental / Engineering

1.	Administration			5%	\$86,500
2.	Planning			3%	\$51,900
3.	Environmental and Permitting			5%	\$86,500
4.	Geotechnical Engineering			2%	\$34,600
5.	Surveying and Civil Engineering			10%	\$173,000
6.	Construction Management and Inspection			12%	\$207,600
7.	Mitigation			3%	\$51,900
Subtotal:					\$640,100

				SUBTOTAL:	\$2,422,000
				CONTINGENCY (20%):	\$484,400
				PROJECT TOTAL:	\$2,907,000

ATTACHMENT D

Reclamation District No. 2042
2023 Annual Progress Report

Appendix 3

**Draft Statement of Net Position
(as of June 30, 2023)**

Reclamation District No. 2042
Statement of Net Position
As of June 30, 2023

ATTACHMENT D

	<u>Jun 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Unrestricted Cash	
1000-00 · Bank of Stockton - Checking	25,135.51
1010-00 · Bank of Stockton - Savings	49,209.77
1030-00 · SJC General Fd 53501	495,001.60
1035-00 · SJC Emerg. Contingency Fd 53511	95,240.64
1045-00 · SJC Maintenance & Ops. Fd 53594	1,469,060.24
1050-00 · SJC Urban Levee Design Fd 53596	746,583.95
Total 1000 · Unrestricted Cash	<u>2,880,231.71</u>
1050 · Restricted Cash	
1020-00 · US Bank-205248000 (Mello-Roos)	97,180.45
1022-00 · US Bank-205248002 (Mello-Roos)	401,287.60
1040-00 · SJC Direct Assmt Fd 53575 (MR)	674,512.24
Total 1050 · Restricted Cash	<u>1,172,980.29</u>
Total Checking/Savings	<u>4,053,212.00</u>
Accounts Receivable	
1100 · Accounts Receivable	4,223.91
Total Accounts Receivable	<u>4,223.91</u>
Other Current Assets	
1101 · Accounts Receivable - Other	125,000.00
1300 · Prepaid Insurance	28,114.49
Total Other Current Assets	<u>153,114.49</u>
Total Current Assets	<u>4,210,550.40</u>
Fixed Assets	
1070-00 · Capital Assets	9,164,641.00
1080-00 · Accumulated Depreciation	-3,669,950.00
Total Fixed Assets	<u>5,494,691.00</u>
TOTAL ASSETS	<u><u>9,705,241.40</u></u>
LIABILITIES & NET POSITION	
Liabilities	
Current Liabilities	
Accounts Payable	
2000-00 · Accounts Payable	26,524.70
Total Accounts Payable	<u>26,524.70</u>
Other Current Liabilities	
2210-00 · Accrued Payroll Liabilities	2,153.00
2300-00 · Accrued Expenses	9,000.00
2300-10 · Interest Payable	37,789.50
2500-00 · Mello-Roos Bonds Payable	2,713,924.00
Total Other Current Liabilities	<u>2,762,866.50</u>
Total Current Liabilities	<u>2,789,391.20</u>
Total Liabilities	<u>2,789,391.20</u>
Net Position	
3000-00 · Opening Balance Net Position	5,371,200.19
3010-00 · Net Position	2,090,511.19
Change in Net Position	-545,861.18
Total Net Position	<u>6,915,850.20</u>
TOTAL LIABILITIES & NET POSITION	<u><u>9,705,241.40</u></u>

These financial statements have not been subject to an audit or review or compilation engagement, and no assurance has been provided on them.

ATTACHMENT D

Reclamation District No. 2042
2023 Annual Progress Report

Appendix 4
Draft Budget (2023/2024)

Reclamation District No. 2042

Budget

July 2023 through June 2024

ATTACHMENT D

	General Administrative	Mello-Roos	TOTAL
	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24
Revenue			
4000-00 · Property Assessments	490,000.00	0.00	490,000.00
4005-00 · Mello-Roos Assessments (County)	0.00	420,000.00	420,000.00
4025-00 · State Assistance - Subventions	175,000.00	0.00	175,000.00
4050-00 · Interest Income			
4050-05 · Interest Income - Bank Accounts	25.00	0.00	25.00
4050-10 · Interest Income - SJC Funds	25,000.00	5,000.00	30,000.00
4050-15 · Interest Income - Bond Funds	0.00	25.00	25.00
Total 4050-00 · Interest Income	25,025.00	5,025.00	30,050.00
Total Revenue	690,025.00	425,025.00	1,115,050.00
Expense			
6020-00 · Dues & Subscriptions	675.00	0.00	675.00
6025-00 · Engineering	100,000.00	0.00	100,000.00
6050-00 · Insurance			
6050-05 · Insurance - General	45,000.00	0.00	45,000.00
6050-10 · Insurance - Workers Comp.	10,000.00	0.00	10,000.00
Total 6050-00 · Insurance	55,000.00	0.00	55,000.00
6055-00 · Interest Expense	0.00	110,000.00	110,000.00
6060-00 · Legal & Accounting			
6060-05 · Legal	20,000.00	0.00	20,000.00
6060-10 · Accounting - General	20,000.00	0.00	20,000.00
6060-12 · Accounting - Mello-Roos	0.00	5,000.00	5,000.00
6060-20 · Audit Fees	9,000.00	0.00	9,000.00
6060-30 · SJ County Accounting Charges	5,500.00	5,000.00	10,500.00
Total 6060-00 · Legal & Accounting	54,500.00	10,000.00	64,500.00
6065-00 · Levee Maintenance			
6065-01 · Rock Slope Protection	25,000.00	0.00	25,000.00
6065-02 · Vegetation Control	35,000.00	0.00	35,000.00
6065-03 · Herbicide Control	15,000.00	0.00	15,000.00
6065-04 · Storm Damage Rill Repair	50,000.00	0.00	50,000.00
6065-05 · All Weather Road	25,000.00	0.00	25,000.00
6065-06 · Rodent Control	25,000.00	0.00	25,000.00
6065-07 · Encroachment/Debris	25,000.00	0.00	25,000.00
6065-08 · Toe Ditch Cleaning	50,000.00	0.00	50,000.00
6065-09 · Gate Repairs	10,000.00	0.00	10,000.00
Total 6065-00 · Levee Maintenance	260,000.00	0.00	260,000.00
6075-00 · Mello-Roos Administration	0.00	12,000.00	12,000.00
6081-00 · ULDC Expenses	200,300.00	0.00	200,300.00
6085-00 · Office Expense	500.00	0.00	500.00
6090-00 · Oil & Gas	175.00	0.00	175.00
6095-00 · Payroll Expenses	40,000.00	0.00	40,000.00
6100-00 · Permits, License & Other Fees	2,000.00	0.00	2,000.00
6110-00 · Property Taxes	1,550.00	0.00	1,550.00
6115-00 · Repairs & Maintenance			
6115-10 · Repairs & Maint - Pumps	25,000.00	0.00	25,000.00
Total 6115-00 · Repairs & Maintenance	25,000.00	0.00	25,000.00
6122-00 · Storage	500.00	0.00	500.00
6130-00 · Tools & Supplies	500.00	0.00	500.00
6135-00 · Utilities	40,000.00	0.00	40,000.00
6200-00 · Debt Service - Principal	0.00	291,823.00	291,823.00
Total Expense	780,700.00	423,823.00	1,204,523.00
Change in Net Position	-90,675.00	1,202.00	-89,473.00
Non-Cash Items:			
6013-00 · Depreciation Expense	77,028.00	0.00	77,028.00