



HAYASHI | WAYLAND

January 26, 2022

Board of Directors
Santa Lucia Community Services District
Carmel, California

We are pleased to present this report related to our audit of the basic financial statements of Santa Lucia Community Services District (the District) as of and for the year ended June 30, 2021. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process. Also included is a summary of recently issued accounting standards that may affect future financial reporting by the District.

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication With Those Charged with Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are, significant and relevant to your responsibility to oversee the financial reporting process.

Our Responsibilities With Regard to the Financial Statement Audit

Our responsibilities under auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts have been described to you in our arrangement letter dated October 11, 2021. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities which are also described in that letter.

Overview of the Planned Scope and Timing of the Financial Statement Audit

We have issued a separate communication dated October 11, 2021 regarding the planned scope and timing of our audit and identified significant risks.

Accounting Policies and Practices

Preferability of Accounting Policies and Practices

Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice.



Adoption of, or Change in, Accounting Policies

Management has the ultimate responsibility for the appropriateness of the accounting policies used by the District. The District did not adopt any significant new accounting policies, nor have there been any changes in existing significant accounting policies during the current period.

Recently Issued Accounting Standards

The GASB has issued the following statements not yet implemented by the District. The District's management has not yet determined the effect these Statements will have on the District's financial statements. However, the District plans to implement the standards by the required dates:

In June 2017, GASB issued Statement No. 87, *Leases*. The requirements of this Statement are effective for fiscal years beginning after June 15, 2021.

In June 2018, GASB issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020.

In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021.

In January 2020, GASB issued Statement No. 92, *Omnibus 2020*. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

In March 2020, GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2021. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

In March 2020, GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

In June 2020, GASB issued Statement No. 97 *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans— an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*. The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021.

Significant or Unusual Transactions

We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.



Management Judgments and Accounting Estimates

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events, and certain assumptions about future events. You may wish to monitor throughout the year the process used to determine and record these accounting estimates. The significant accounting estimates reflected in the District's June 30, 2021 financial statements include such items as the estimate of useful lives of depreciable assets and the estimate for the allocation of property related fees and administrative costs.

Audit Adjustments and Uncorrected Misstatements

Audit adjustments, other than those that are clearly trivial, proposed by us and recorded by the District are shown on the attached list of "Adjusting Journal Entries," and "Reclassification Journal Entries." In addition, we have attached "Prepared by Client Journal Entries."

We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

Disagreements With Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.

Consultations With Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Significant Issues Discussed With Management

No significant issues arising from the audit were discussed with or were the subject of correspondence with management.

Significant Difficulties Encountered in Performing the Audit

We did not encounter any significant difficulties in dealing with management during the audit.

Internal Control Matters

We have separately communicated the significant deficiencies and material weaknesses in internal control over financial reporting identified during our audit of the financial statements, in a letter dated January 26, 2022.

The District contracts the Santa Lucia Preserve Company to manage, process and record the District's records. These functions are performed by the Santa Lucia Preserve Company's accounting department. We have separately communicated the significant deficiencies and material weaknesses in internal control over financial reporting identified during their audit of their financial statements, in a letter dated September 29, 2021.



Significant Written Communications between Management and Our Firm

We have requested certain representations from management that are included in the management representation letter dated January 26, 2022.

This report is intended solely for the information and use of the Board of Directors, Audit Committee and management, and is not intended to be and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to the Santa Lucia Community Services District.

Sincerely,

Hayashi Wayland, LLP

Attachments: Adjusting Journal Entries
Reclassification Journal Entries
Prepared by Client Journal Entries



Santa Lucia Community Services District

AJE

Year End: June 30, 2021

Adjusting Journal Entries

Date: 7/1/2020 To 6/30/2021

Account No: AJE-01 To AJE-99

Number	Date	Name	Account No	Debit	Credit	Amount	Chg	Net Income (Loss)
Net Income (Loss) Before Adjustments								(1,270,602.00)
AJE-01	6/30/2021	INTEREST INCOME	4625-90		3,927.00			
AJE-01	6/30/2021	GAIN(LOSS) - CAL TRST SHRT	4656-90	758.00				
AJE-01	6/30/2021	GAIN(LOSS) - CAL TRST MED	4657-90	3,169.00				
To reclassify gain/loss on investments.				3,927.00	3,927.00	0.00		(1,270,602.00)
AJE-02	6/30/2021	A/D - AUTOMOBILES	1811-00	130.00				
AJE-02	6/30/2021	A/D - MACHINERY & EQUIPMENT	1851-00		1,326.00			
AJE-02	6/30/2021	FUND EQUITY	3999-00	1,196.00				
To adjust opening equity for prior year journal entries not recorded.				1,326.00	1,326.00	0.00		(1,270,602.00)
AJE-03	6/30/2021	LABOR/MAT - RANCH OP	6008-10		24,000.00			
AJE-03	6/30/2021	LABOR/MAT - RANCH OP	6008-20		1,240.00			
AJE-03	6/30/2021	LABOR/MAT - RANCH OP	6008-30		6,600.00			
AJE-03	6/30/2021	LABOR/MAT - RANCH OP	6008-40		12,560.00			
AJE-03	6/30/2021	LABOR/MAT - RANCH OP	6008-90		360.00			
AJE-03	6/30/2021	AUTO EXPENSE	6130-30		11,040.00			
AJE-03	6/30/2021	EQUIPMENT MAINTENANC	6243-30		102,860.00			
AJE-03	6/30/2021	MECHANIC PARTS/LABOR	7002-30	158,660.00				
To reverse Other Community Revenue related to interdepartmental charges for the fiscal year.				158,660.00	158,660.00	0.00		(1,270,602.00)
AJE-04	6/30/2021	RECEIVABLE - MONTEREY COUNTY	1137-00	8,287.00				
AJE-04	6/30/2021	RECEIVABLE - MONTEREY COUNTY	1137-00			645.00		
AJE-04	6/30/2021	RECEIVABLE - MONTEREY COUNTY	1137-00					
AJE-04	6/30/2021	WATER ASSESSMENT - R	4201-10					
AJE-04	6/30/2021	ROAD ASSESSMENTS - R	4210-30					
AJE-04	6/30/2021	WASTEWATER ASSMNT -	4220-20	645.00				
AJE-04	6/30/2021	INTEREST INCOME	4625-90		8,287.00			
AJE-04	6/30/2021	MONTEREY COUNTY FEES	6138-90					
To record interest income received on delinquent assessments and adjust receivable to agree to County assessment.				8,932.00	8,932.00	7,642.00		(1,262,960.00)
AJE-05	6/30/2021	ACCOUNTS PAYABLE	2000-00	119,956.00				
AJE-05	6/30/2021	INTEREST EXPENSE	6287-90		119,956.00			
To adjust for 7/15/21 loan payment accrued as part of a/p. Principal portion is already								

Santa Lucia Community Services District

AJE-1

Year End: June 30, 2021

Adjusting Journal Entries

Date: 7/1/2020 To 6/30/2021

Account No: AJE-01 To AJE-99

Number	Date	Name	Account No	Debit	Credit	Amount	ChgNet Income (Loss)
		included in debt balance.		119,956.00	119,956.00	119,956.00	(1,143,004.00)
AJE-06	6/30/2021	A/D - ROADS & GATES	1803-00	327,889.00			
AJE-06	6/30/2021	A/D - WATER SYSTEM	1805-00	12,984.00			
AJE-06	6/30/2021	A/D - WASTEWATER SYSTEM	1807-00		25,453.00		
AJE-06	6/30/2021	A/D - COMMUNICATION LINES	1809-00	1,078.00			
AJE-06	6/30/2021	A/D - AUTOMOBILES	1811-00		84,431.00		
AJE-06	6/30/2021	A/D - BUILDINGS	1821-00		43,275.00		
AJE-06	6/30/2021	A/D - F&F	1831-00	56,425.00			
AJE-06	6/30/2021	A/D - MACHINERY & EQUIPMENT	1851-00		40,077.00		
AJE-06	6/30/2021	DEPRECIATION EXPENSE	6217-90		205,140.00		
		To adjust depreciation expense.		398,376.00	398,376.00	205,140.00	(937,864.00)
AJE-07	6/30/2021	WATER SYSTEM	1804-00	591.00			
AJE-07	6/30/2021	A/D - AUTOMOBILES	1811-00		261.00		
AJE-07	6/30/2021	A/D - F&F	1831-00	1.00			
AJE-07	6/30/2021	A/D - MACHINERY & EQUIPMENT	1851-00	1.00			
AJE-07	6/30/2021	DEPRECIATION EXPENSE	6217-90	259.00			
AJE-07	6/30/2021	REPAIRS AND MAINTENA	6592-10		591.00		
		To reclass credit posted to Wastewater system and adjust A/D to agree to final schedule.		852.00	852.00	332.00	(937,532.00)
AJE-08	6/30/2021	DEPRECIATION EXPENSE	6217-10	661,661.00			
AJE-08	6/30/2021	DEPRECIATION EXPENSE	6217-20	111,484.00			
AJE-08	6/30/2021	DEPRECIATION EXPENSE	6217-30	796,768.00			
AJE-08	6/30/2021	DEPRECIATION EXPENSE	6217-40	53,133.00			
AJE-08	6/30/2021	DEPRECIATION EXPENSE	6217-45	42,298.00			
AJE-08	6/30/2021	DEPRECIATION EXPENSE	6217-90	50,575.00			
AJE-08	6/30/2021	DEPRECIATION EXPENSE	6217-90		1,715,919.00		
		To break out depreciation expense by department.		1,715,919.00	1,715,919.00	0.00	(937,532.00)
AJE-09	6/30/2021	ROADS & GATES	1802-00	195,874.00			
AJE-09	6/30/2021	AUTOMOBILES	1810-00	44,171.00			
AJE-09	6/30/2021	AUTOMOBILES	1810-00	76,529.00			
AJE-09	6/30/2021	AUTOMOBILES	1810-00	55,352.00			
AJE-09	6/30/2021	FURNITURE & FIXTURES	1830-00	23,596.00			
AJE-09	6/30/2021	MACHINERY & EQUIPMENT	1850-00	5,867.00			
AJE-09	6/30/2021	MACHINERY & EQUIPMENT	1850-00	128,761.00			
AJE-09	6/30/2021	MACHINERY & EQUIPMENT	1850-00	10,175.00			
AJE-09	6/30/2021	CIP -MACHINERY & EQUIPMENT	1900-00		295,492.00		
AJE-09	6/30/2021	CIP - NEW WELLS	1902-00		208.00		

Santa Lucia Community Services District**AJE-2**

Year End: June 30, 2021

Adjusting Journal Entries

Date: 7/1/2020 To 6/30/2021

Account No: AJE-01 To AJE-99

Number	Date	Name	Account No	Debit	Credit	Amount	ChgNet Income (Loss)
AJE-09	6/30/2021	CIP - PENON TANK	1906-00		6,400.00		
AJE-09	6/30/2021	GATE MOTORS	1909-00		195,874.00		
AJE-09	6/30/2021	TANK PAINTING	1915-00		49,611.00		
AJE-09	6/30/2021	CIP - MACHINERY & EQUIPMENT	1999-00		55,352.00		
AJE-09	6/30/2021	MOSQUITO ABATEMENT S	6420-10	1,049.00			
AJE-09	6/30/2021	REPAIRS AND MAINTENA	6592-10	5,552.00			
AJE-09	6/30/2021	REPAIRS AND MAINTENA	6592-10	6,400.00			
AJE-09	6/30/2021	REPAIRS AND MAINTENA	6592-10	49,611.00			
		To adjust CIP accounts for R&M items, capitalized fixed assets and completed projects.		602,937.00	602,937.00	(62,612.00)	(1,000,144.00)
AJE-10	6/30/2021	MACHINERY & EQUIPMENT	1850-00		38,063.00		
AJE-10	6/30/2021	A/D - MACHINERY & EQUIPMENT	1851-00	38,063.00			
AJE-10	6/30/2021	GAIN (LOSS) ON SALE	4655-30		42,500.00		
AJE-10	6/30/2021	GAIN (LOSS) ON SALE	4655-90	42,500.00			
		To correct entries for asset sold.		80,563.00	80,563.00	0.00	(1,000,144.00)
				3,091,448.00	3,091,448.00	270,458.00	(1,000,144.00)

Santa Lucia Community Services District

RJE

Year End: June 30, 2021

Reclassification Journal Entries

Date: 7/1/2020 To 6/30/2021

Number	Date	Name	Account No	Debit	Credit	Amount Chg Net Income (Loss)
Net Income (Loss) Before Adjustments						(1,000,144.00)
RJE-01	6/30/2021	FIRE CLEARING	4102-30	112,320.00		
RJE-01	6/30/2021	RANCH CLUB LABOR CHA	6006-30		112,320.00	
To reverse "OPS GROSS UP" estimate.				112,320.00	112,320.00	0.00 (1,000,144.00)
RJE-02	6/30/2021	G&A	7500-10	611,268.00		
RJE-02	6/30/2021	G&A	7500-20	85,937.00		
RJE-02	6/30/2021	G&A	7500-30	378,358.00		
RJE-02	6/30/2021	G&A	7500-40	279,171.00		
RJE-02	6/30/2021	G&A	7500-45	217,182.00		
RJE-02	6/30/2021	G&A	7500-90		1,571,916.00	
To allocate G&A operating expenses to other functions.				1,571,916.00	1,571,916.00	0.00 (1,000,144.00)
RJE-03	6/30/2021	MISCELLANEOUS INCOME	4330-10		5,327.00	
RJE-03	6/30/2021	MISCELLANEOUS INCOME	4330-20		749.00	
RJE-03	6/30/2021	MISCELLANEOUS INCOME	4330-30		3,298.00	
RJE-03	6/30/2021	MISCELLANEOUS INCOME	4330-40		2,433.00	
RJE-03	6/30/2021	MISCELLANEOUS INCOME	4330-45		1,893.00	
RJE-03	6/30/2021	MISCELLANEOUS INCOME	4330-90	13,700.00		
RJE-03	6/30/2021	INTEREST INCOME	4625-10		8,559.00	
RJE-03	6/30/2021	INTEREST INCOME	4625-20		1,203.00	
RJE-03	6/30/2021	INTEREST INCOME	4625-30		5,298.00	
RJE-03	6/30/2021	INTEREST INCOME	4625-40		3,909.00	
RJE-03	6/30/2021	INTEREST INCOME	4625-45		3,041.00	
RJE-03	6/30/2021	INTEREST INCOME	4625-90	22,010.00		
RJE-03	6/30/2021	GAIN (LOSS) ON SALE	4655-10	1,527.00		
RJE-03	6/30/2021	GAIN/LOSS ON SALE OF FIXED ASSETS	4655-20	215.00		
RJE-03	6/30/2021	GAIN (LOSS) ON SALE	4655-30	945.00		
RJE-03	6/30/2021	GAIN (LOSS) ON SALE	4655-40	697.00		
RJE-03	6/30/2021	GAIN (LOSS) ON SALE OF FIXED ASSETS	4655-45	543.00		
RJE-03	6/30/2021	GAIN(LOSS) - CAL TRST SHRT	4656-90		758.00	
RJE-03	6/30/2021	GAIN(LOSS) - CAL TRST MED	4657-90		3,169.00	
RJE-03	6/30/2021	DEPRECIATION EXPENSE	6217-10	19,667.00		
RJE-03	6/30/2021	DEPRECIATION EXPENSE	6217-20	2,765.00		
RJE-03	6/30/2021	DEPRECIATION EXPENSE	6217-30	12,173.00		
RJE-03	6/30/2021	DEPRECIATION EXPENSE	6217-40	8,982.00		
RJE-03	6/30/2021	DEPRECIATION EXPENSE	6217-45	6,987.00		
RJE-03	6/30/2021	DEPRECIATION EXPENSE	6217-90		50,574.00	
RJE-03	6/30/2021	INTEREST EXPENSE	6287-10	15,923.00		
RJE-03	6/30/2021	INTEREST EXPENSE	6287-20	2,239.00		
RJE-03	6/30/2021	INTEREST EXPENSE	6287-30	9,856.00		
RJE-03	6/30/2021	INTEREST EXPENSE	6287-40	7,272.00		
RJE-03	6/30/2021	INTEREST EXPENSE	6287-45	5,656.00		
RJE-03	6/30/2021	INTEREST EXPENSE	6287-90		40,946.00	
To allocate non-operating income and expenses from G&A to other departments.				131,157.00	131,157.00	0.00 (1,000,144.00)
RJE-04	6/30/2021	County Tax Assessments	4200-45		853,537.00	
RJE-04	6/30/2021	SECURITY ASSESSMENTS	4215-40	853,537.00		

Santa Lucia Community Services District

RJE-1

Year End: June 30, 2021

Reclassification Journal Entries

Date: 7/1/2020 To 6/30/2021

Number	Date	Name	Account No	Debit	Credit	Amount	Chg Net Income (Loss)
		To reclassify gatehouse portion of property related fees based on % budgeted expenses.		853,537.00	853,537.00	0.00	(1,000,144.00)
RJE-05	6/30/2021	PREPAID WC	1406-00	30,907.00			
RJE-05	6/30/2021	PAYABLE- STATE COMP FUND	2005-00		30,907.00		
		To reclass w/c to correct account.		30,907.00	30,907.00	0.00	(1,000,144.00)
RJE-06	6/30/2021	DUE FROM PGC	1106-00	755.00			
RJE-06	6/30/2021	DUE TO THE PRESERVE COMPANY	2104-00		755.00		
		To reclass credit balance in account to payable.		755.00	755.00	0.00	(1,000,144.00)
				2,700,592.00	2,700,592.00	0.00	(1,000,144.00)

Santa Lucia Community Services District

PBC

Year End: June 30, 2021

Prepared by Client Journal Entries

Date: 7/1/2020 To 6/30/2021

Account No: PBC-01 To PBC-99

Number	Date	Name	Account No	Debit	Credit	Amount Chg	Net Income (Loss)
Net Income (Loss) Before Adjustments							(1,011,032.00)
PBC-01	6/30/2021	DUE FROM PGC	1106-00		69,258.00		
PBC-01	6/30/2021	DUE TO THE PRESERVE COMPANY	2104-00	69,258.00			
To reverse journal entry GJ6745 to properly allocate the due to/from balance to Company.				69,258.00	69,258.00	0.00	(1,011,032.00)
PBC-02	6/30/2021	RECEIVABLE - OTHER	1150-00	121,364.00			
PBC-02	6/30/2021	RECEIVABLE - OTHER	1150-00		9,606.00		
PBC-02	6/30/2021	DEPOSITS	1200-00	7,000.00			
PBC-02	6/30/2021	PREPAID EXPENSES	1400-00	21,445.00			
PBC-02	6/30/2021	PREPAID INSURANCE D&O	1401-00	4,685.00			
PBC-02	6/30/2021	PREPAID INSURANCE LIABILITY	1405-00	45,599.00			
PBC-02	6/30/2021	PREPAID WC	1406-00		1,018.00		
PBC-02	6/30/2021	PREPAID AUTO INSURANCE	1408-00	456.00			
PBC-02	6/30/2021	ACCOUNTS PAYABLE	2000-00		527,757.00		
PBC-02	6/30/2021	ACCRUED PAYROLL EXPENSES	2004-00		84,130.00		
PBC-02	6/30/2021	PAYABLE- STATE COMP FUND	2005-00		817.00		
PBC-02	6/30/2021	PAYROLL TAXES PAYABLE	2020-00		37,965.00		
PBC-02	6/30/2021	FLEX PLAN PAYABLE	2021-00		1,309.00		
PBC-02	6/30/2021	401 K PAYABLE	2023-00		21,629.00		
PBC-02	6/30/2021	ACCRUED EXPENSES	2030-00		9,327.00		
PBC-02	6/30/2021	EMPLOYEE APPRECIATION FUND	2073-00		14,710.00		
PBC-02	6/30/2021	DUE TO THE PRESERVE COMPANY	2104-00	708,268.00			
PBC-02	6/30/2021	DUE TO THE PRESERVE COMPANY	2104-00		200,549.00		
To book fiscal year end entries to allocate SLPC Balances.				908,817.00	908,817.00	0.00	(1,011,032.00)
PBC-03	6/30/2021	CIP -MACHINERY & EQUIPMENT	1900-00		81,028.00		
PBC-03	6/30/2021	NOTES PAYABLE	2520-00	88,838.00			
PBC-03	6/30/2021	AUTO EXPENSE	6130-30		9,105.00		
PBC-03	6/30/2021	EQUIPMENT LEASE	6241-30		7,810.00		
PBC-03	6/30/2021	MECHANIC PARTS/LABOR	7002-30	9,105.00			
To record mechanic parts reclass and John Deer note payable GJ7562.				97,943.00	97,943.00	7,810.00	(1,003,222.00)
PBC-04	6/30/2021	CONTRACT LABOR	6180-30		4,400.00		
PBC-04	6/30/2021	CONTRACT LABOR	6180-45	1,364.00			
PBC-04	6/30/2021	OUTSIDE SERVICES	6458-45		1,364.00		
PBC-04	6/30/2021	REPAIRS AND MAINTENA	6600-30	4,400.00			
To reclass misscoded balances.				5,764.00	5,764.00	0.00	(1,003,222.00)
PBC-05	6/30/2021	MACHINERY & EQUIPMENT	1850-00	11,191.00			
PBC-05	6/30/2021	A/D - MACHINERY & EQUIPMENT	1851-00		799.00		
PBC-05	6/30/2021	DUE TO THE PRESERVE COMPANY	2104-00		7,314.00		
PBC-05	6/30/2021	FUEL & OIL - EQUIPME	6136-30		1,282.00		
PBC-05	6/30/2021	DEPRECIATION EXPENSE	6217-90	799.00			
PBC-05	6/30/2021	FUEL & OIL - AUTO	6277-10		1,121.00		
PBC-05	6/30/2021	FUEL & OIL - AUTO	6277-20		135.00		
PBC-05	6/30/2021	FUEL & OIL - AUTO	6277-40		1,213.00		
PBC-05	6/30/2021	FUEL & OIL - AUTO	6277-90		126.00		
To record GJ's 7781, 7782, 7783, and 7784 correcting the Dec fuel allocation.				11,990.00	11,990.00	3,078.00	(1,000,144.00)
				1,093,772.00	1,093,772.00	10,888.00	(1,000,144.00)