

**PINE TREE WATER
CONTROL DISTRICT**

MAY 2, 2019

AGENDA PACKAGE



Pine Tree Water Control District

April 25, 2019

Board of Supervisors
Pine Tree Water Control District

Dear Board Member:

The regular meeting of the Board of Supervisors of the Pine Tree Water Control District will be held Thursday, May 2, 2019 at 6:00 p.m. at the Parkland City Hall, 6600 North University Drive, Parkland, Florida. Following is the advance agenda for this meeting:

- 1. Roll Call**
- 2. Audience Comments**
- 3. Approval of Minutes of the April 4, 2019 Meeting**
- 4. District Manager's Report**
 - A. Distribution of the Proposed FY2020 Budget**
 - B. Consideration of Resolution 2019-02, Approving the Budget and Setting the Public Hearing**
 - C. Number of Registered Voters – 10,648**
- 5. Attorney's Report**
- 6. Engineer's Report**
- 7. Supervisor's Requests**
- 8. Approval of Financials Dated March 2019 and Check Registers**
- 9. Adjournment**

Any items not included in the agenda package will be distributed under separate cover. The balance of the agenda is routine in nature and will be discussed at the meeting. I look forward to seeing you at the meeting and in the meantime if you have any questions, please contact me.

Sincerely,

Kenneth Cassel

Kenneth Cassel/ab
Inframark, Infrastructure Management Services

cc: Warren R. Craven, D.J. Doody, Shawn Frankenhansen, Houman Assari

Third Order of Business

**MINUTES OF MEETING
PINE TREE WATER CONTROL DISTRICT**

A meeting of the Board of Supervisors of the Pine Tree Water Control District was held on Thursday, April 4, 2019 at 6:02 p.m. at the Public Works Department, 6500 Parkside Drive, Parkland, FL.

Present and constituting a quorum were:

Paul Brewer	Chairman
Donald Eckler	Vice-Chairman
Bob Mayersohn	Assistant Secretary
Donna McCann Benckenstein	Assistant Secretary
Werner T. Vaughan	Assistant Secretary

Also present were:

Kenneth Cassel	District Manager
DJ Doody	District Counsel
Warren Craven	District Engineer

The following is a summary of the minutes and actions taken during the April 4, 2019 PTWCD Board of Supervisors Meeting.

FIRST ORDER OF BUSINESS

Roll Call

Mr. Cassel called the meeting to order and called the roll.

SECOND ORDER OF BUSINESS

Audience Comments

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Approval of the Minutes of January 10, 2019

- Mr. Cassel asked if there were any additions, changes or corrections to the minutes. There being none,

On MOTION by Mr. Mayersohn seconded by Ms. Benckenstein with all in favor the minutes of the January 10, 2019 meeting was approved as presented.

FOURTH ORDER OF BUSINESS

District Manager’s Report

A. Discussion of Preliminary FY2020 Budget

UNAPPROVED

April 4, 2019

Pine Tree Water Control District

- Mr. Cassel indicated there were a few minor increases but they can use the fund balance to offset any increases, therefore, the assessment will remain flat again this year. The assessments will be \$308.60 per unit.
- Mr. Eckler noted in looking at the proposed budget he noticed for canal bank repairs they have \$200,000 in the 2019 budget and questioned whether this will be used between March and September 2019. He questioned whether they have a planned project for those funds.
- Mr. Craven stated himself and Mr. Frankenhauser have been evaluating the canal system and have two areas which they are looking at fixing this year. One is in the Pine Tree Road area, the canal near Tract K which they got from the City five years ago which runs North and South on Wiles Road up to the Sawgrass.
- They were able to get code enforcement in Coral Springs to enforce clearing the canal which runs behind Hidden Hammocks to get this area cleared since the property owner allowed this property to overgrow. This area is done, but not completed in a satisfactory manner so Mr. Craven is following up. He indicated they will also work westward along the Sawgrass canal from where they left off a year ago.
- Mr. Cassel stated if they do not utilize the funds it this year will drop into the fund balance and they will be able to appropriate it next year if they have a project that comes in.
- The question arose how much of the \$200,000 will they get in this year. Mr. Craven stated they have some preliminary estimates that are coming in around \$120,000. Mr. Craven stated he is hoping to put that RFP out in June.
- Mr. Cassel stated no action was required with this budget as it was just a preliminary presentation to see were any tweaks may be required. However, the tentative budget will be presented at the May meeting and adopted in August.

FIFTH ORDER OF BUSINESS

Attorney's Report

- Mr. Doody would like to propose to the Board as part of the budget to consider increasing his hourly rate from \$185 to \$205 and thereafter the fact, asked to bring it up to an increment of \$10 and hour until they reach \$225 which his firm charges their other governmental clients.

April 4, 2019

Pine Tree Water Control District

- Mr. Doody will bring the proposal outlining this three-year plan for approval at the next meeting.

SIXTH ORDER OF BUSINESS

Engineer’s Report

- Discussion ensued regarding the section on Wiles Road which is getting closed out. The question arose about what is happening with it as it is the County’s land and they are supposed to get it cleared.
- Reviewing the drainage for phase one of Wiles Road then Wiles Road phase two they have almost finished all the work that falls in our District as far as drainage. They have been looking at a lot of permits for Pine Tree Estates lot recently. The BJs gas station is under construction; they started drainage work this week.
- The Habad there is something wrong with their outfall that the pipe that they are tying into looks like it is deflected about 30% or more. This is more a South Florida issue than Pine Tree.
- Further discussion ensued to this regard.

SEVENTH ORDER OF BUSINESS

Supervisors’ Request

- In the minutes of the last meeting Mr. Craven was going to provide a map of the areas which they have cleared to date and the ones they anticipate coming up. Mr. Craven and Mr. Frankenhauser have been looking into this, but have experienced an unpleasant encounter with one of the residents. He has been working with the City to get them onboard. It is mostly Parkland Estates which flows into the Sawgrass canal and this kind of issue.
- Mr. Craven will send out the map of the areas prior to the next meeting. Once they finalize it they will tab it up and make it all pretty, but he will send it out with a legend which shows what they have done and what they are planning on doing in the next year.
- Discussion ensued regarding the widening project. Mr. Craven will follow-up.

EIGHTH ORDER OF BUSINESS

Approval of Financials Dated February 28, 2018 and Check Register

On MOTION by Ms. Benckenstein seconded by Mr. Mayersohn with all in favor the Financials, Dated February 2019 and Check Registers were approved.

April 4, 2019

Pine Tree Water Control District

NINTH ORDER OF BUSINESS

Adjournment

- There being no further business,

On MOTION by Ms. Benckenstein seconded by Mr. Vaughan with all in favor the meeting was adjourned.

Kenneth Cassel
Assistant Secretary

Paul Brewer
Chairman

Fourth Order of Business

4A.

PINE TREE
Water Control District

Annual Operating Budget
Fiscal Year 2020

Version 2 - Proposed Budget
(Printed on 04/24/19 11:00am)

Prepared by:



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PINE TREE

Water Control District

Operating Budget

Fiscal Year 2020

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2017	FY 2018	BUDGET FY 2019	THRU MAR 2019	APR - SEP 2019	PROJECTED FY 2019	BUDGET FY 2020
REVENUES							
Interest - Investments	\$ 8,788	\$ 11,395	\$ 2,400	\$ 7,825	\$ 4,800	\$ 12,625	\$ 4,800
Other Licenses, Fees & Permits	2,300	1,800	100	2,650	-	2,650	100
Interest - Tax Collector	208	321	-	323	-	323	-
Special Assmnts- Tax Collector	644,944	644,795	655,489	599,079	56,410	655,489	655,489
Special Assmnts- Delinquent	126	59	-	9	-	9	-
Special Assmnts- Discounts	(22,109)	(21,697)	(26,220)	(23,066)	-	(23,066)	(26,220)
Sale of Surplus Equipment	3,000	-	-	-	-	-	-
Other Miscellaneous Revenues	275	41	-	-	-	-	-
TOTAL REVENUES	637,532	636,714	631,769	586,820	61,210	648,030	634,169
EXPENDITURES							
<i>Administrative</i>							
P/R-Board of Supervisors	3,100	3,000	3,500	900	2,500	3,400	3,500
Payroll-Contract Personnel	12,161	12,526	12,902	6,452	6,450	12,902	13,289
FICA Taxes	237	230	268	69	191	260	268
ProfServ-Engineering	31,828	4,685	24,000	-	12,000	12,000	24,000
ProfServ-Legal Services	8,493	5,798	12,000	1,158	6,000	7,158	12,000
ProfServ-Mgmt Consulting Serv	35,253	36,310	37,398	18,699	18,699	37,398	38,520
Auditing Services	3,500	3,600	4,000	-	4,000	4,000	4,000
Postage and Freight	303	268	300	58	150	208	300
Printing and Binding	885	308	1,200	162	600	762	1,200
Legal Advertising	2,619	730	2,000	152	1,800	1,952	2,000
Misc-Assessmnt Collection Cost	12,459	12,463	13,110	11,520	1,128	12,648	13,110
Misc-Contingency	1,998	4,422	840	100	420	520	840
Misc-Web Hosting	1,000	1,000	1,100	550	550	1,100	1,100
Office Supplies	303	270	600	77	300	377	600
Annual District Filing Fee	175	175	175	175	-	175	175
Total Administrative	114,314	85,785	113,393	40,072	54,788	94,860	114,902
<i>Field</i>							
Payroll-Hourly	83,839	89,930	92,943	46,490	46,200	92,690	95,731
Payroll-Contract Personnel	31,950	32,909	33,896	16,946	16,950	33,896	34,913
Payroll - Special Pay	271	325	325	325	-	325	325
FICA Taxes	6,410	6,884	7,135	3,571	3,570	7,141	7,348
Pension Benefits	9,120	9,760	9,294	5,152	4,650	9,802	10,530
Life and Health Insurance	22,134	23,038	23,662	12,047	12,120	24,167	25,210
Workers' Compensation	4,212	4,608	4,910	2,570	2,456	5,026	5,428
Contracts-Culvert Inspection	12,500	12,500	12,500	-	12,500	12,500	12,500
Contracts-Ditch Bank	-	-	19,500	-	19,500	19,500	19,500
Communication - Teleph - Field	142	161	144	94	93	187	192

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2017	FY 2018	BUDGET FY 2019	THRU MAR 2019	APR - SEP 2019	PROJECTED FY 2019	BUDGET FY 2020
Utility - Recharge Water	-	-	3,500	-	3,500	3,500	3,500
Rentals - General	7,601	7,829	8,064	4,032	4,032	8,064	8,306
Insurance - General Liability	10,028	9,414	10,355	9,204	-	9,204	10,124
R&M-General	3,982	4,805	15,000	3,673	7,500	11,173	15,000
R&M-Aquatic Weed Control	19,916	29,282	40,000	3,678	36,322	40,000	40,000
R&M-Canal Bank Restoration	169,341	223	200,000	-	200,000	200,000	200,000
R&M-Culvert Cleaning	-	-	55,000	-	55,000	55,000	55,000
Misc-Licenses & Permits	293	170	900	576	324	900	900
Misc-Hurricane Expense	-	270,000	-	-	-	-	-
Misc-Contingency	4,000	1,499	5,280	233	5,047	5,280	5,280
Op Supplies - General	2,102	1,040	1,560	98	780	878	1,560
Op Supplies - Uniforms	704	670	720	238	360	598	720
Op Supplies - Fuel, Oil	3,050	3,710	4,800	1,638	2,100	3,738	4,800
Cap Outlay - Vehicles	-	-	9,000	-	9,000	9,000	9,000
Total Field	391,595	508,757	558,488	110,565	442,004	552,567	565,867
TOTAL EXPENDITURES	505,909	594,542	671,881	150,637	496,793	647,427	680,769
Excess (deficiency) of revenues Over (under) expenditures	131,623	42,172	(40,112)	436,183	(435,583)	603	(46,600)
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	(40,112)	-	-	-	(46,600)
TOTAL OTHER SOURCES (USES)	-	-	(40,112)	-	-	-	(46,600)
Net change in fund balance	131,623	42,172	(40,112)	436,183	(435,583)	603	(46,600)
FUND BALANCE, BEGINNING	1,048,376	1,179,999	1,222,171	1,222,171	-	1,222,171	1,222,774
FUND BALANCE, ENDING	\$ 1,179,999	\$ 1,222,171	\$ 1,182,059	\$ 1,658,354	\$ (435,583)	\$ 1,222,774	\$ 1,176,174

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2020	\$ 1,222,774
Net Change in Fund Balance - Fiscal Year 2020	(46,600)
Reserves - Fiscal Year 2020 Additions	-
Total Funds Available (Estimated) - 9/30/2020	1,176,174

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital	170,192	(1)
Reserves - Equipment (Prior Years)	67,000	(2)
Reserves - Infrastructure* (Prior Years)	121,004	(2)
Subtotal	<u>358,196</u>	
Total Allocation of Available Funds	358,196	

Total Unassigned (undesignated) Cash	\$ 817,978
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Notes

(1) Represents approximately 3 months of operating expenditures

(2) Represents reserves from prior years

* Infrastructure includes headwall repairs, bank restoration, culvert replacement/repair, control structures

Budget Narrative
Fiscal Year 2020

REVENUES

Interest-Investments

The District earns interest on the monthly average collected balance for their operating, money market accounts and certificate of deposits.

Permit and Review Fees

The District receives revenue from permits and reviews.

Special Assessments-Tax Collector

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Administrative

P/R - Board of Supervisors

HB 869 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$100 per meeting at which they are in attendance. The amount for the Fiscal Year is based upon all supervisors attending seven meetings for the year.

P/R - Contract Personnel

This expense includes personnel, human resources services, payroll and customer service pursuant to the Interlocal Agreement between the District and Coral Springs Improvement District.

Professional Services-Engineering

The District's engineer provides general engineering services to the District, i.e. attendance and preparation for monthly board meetings when requested, review of invoices, and other specifically requested assignments.

Professional Services-Legal Services

The District's attorney provides general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research as directed or requested by the Board of Supervisors and the District Manager.

Professional Services-Management Consulting Services

The District receives Management, Accounting, Administrative and Assessment services as part of a Management Agreement with Inframark Infrastructure Management Services, Inc. Also included are costs for Information Technology charges to process all of the District's financial activities, i.e. accounts payable, financial statements, budgets, etc., on a main frame computer owned by Inframark in accordance with the management contract and the charge for rentals. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

Budget Narrative
Fiscal Year 2020

EXPENDITURES

Administrative (continued)

Auditing Services

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees from an existing engagement letter.

Postage and Freight

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Printing and Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

Miscellaneous-Assessment Collection Costs

The District reimburses the Broward County Tax Collector for the necessary administrative costs and the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs is based on a maximum of 2% of the anticipated assessment collections.

Miscellaneous-Contingency

This represents administrative budget for unforeseen expenditures.

Bank Service Charge	\$ 300
Gift Certificate for Thanksgiving	\$ 50
Holiday Lunch	\$ 150
Annual District Picnic	\$ 100
Miscellaneous Expenses	\$ 240
TOTAL	\$ 840

Miscellaneous-Web Hosting

The District is mandated to post on the internet the approved and adopted budgets, minutes and audits per State requirements.

Office Supplies

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects

Annual District Filing Fee

The District is required to pay an annual fee of \$175 to the Department of Community Affairs.

PINE TREE

Water Control District

General Fund

Budget Narrative
Fiscal Year 2020**EXPENDITURES****Field****Payroll - Hourly**

This includes Payroll, Workers Comp, FUTA/SUTA Taxes and payroll charges for two Field personnel based upon current rate plus an increase.

Payroll – Contract Personnel

The District contracts for the Supervisor pursuant to the current Interlocal Agreement between the District and Coral Springs Improvement District. The charges that are included in this fee are salary, taxes, worker's compensation, health care, pension expense and Holiday bonus.

Payroll - Special Pay

The Special Pay is a holiday bonus based upon number of years of service. This also includes taxes.

FICA Taxes

Payroll taxes for the Field personnel.

Pension Benefits

The District's plan is at approximately 10% and is based upon wages.

Life and Health Insurance

The District offers the employees Health, Life, Dental and Disability.

Workers' Compensation

The District's policy is with Preferred Government Insurance Trust.

Contracts - Culvert Inspection

This expense includes a contract for underwater diving services as well as a contract for canal cleaning.

Contracts – Ditch Bank

This expense includes a contract for ditch bank mowing of the newly acquired ditch.

Communication – Telephone - Field

The District provides Nextel telephones for all field employees.

Utility - Recharge Water

Recharge pumping into the Pine Tree Water Control District for Cocomar Water Control District.

Rentals - General

This covers vehicles, boat and chemical storage (new certified, insured, hazardous material) located at the Coral Springs Improvement District.

Insurance – General Liability

This is for the general liability insurance and auto insurance for the District.

Budget Narrative
Fiscal Year 2020

EXPENDITURES

Field (continued)

R&M – General

The following is a listing of repairs and maintenance necessary for operations:

Waste Container Clean Up (shared CSID)	\$ 8,400
Truck Maintenance	\$ 2,400
Mower Repairs	\$ 1,000
Miscellaneous Repairs	\$ 3,200
	\$15,000

R&M – Aquatic Weed Control

This includes the purchase of chemicals for aquatic weed control that include Alligare, Aquaneat, Argos, Cutrine, Diquat, Hydrolthol, and Tribune.

R&M – Canal Bank Restoration

This is for the canal bank restoration project.

R&M – Culvert Cleaning

This is for the cleaning of the debris and sand from the culverts on a biennial basis.

Licenses & Permits

This includes any permit fees, classes, licenses and all fees related to the employee obtaining an Aquatic License.

Contingency

This is for any miscellaneous item or repair that the District may incur.

Operating Supplies – General

This is for any miscellaneous operating supplies that necessary for the District.

Operating Supplies – Uniforms

This is for the weekly uniform rental for 2 employees plus an annual shoe allowance of \$90/employee.

Operating Supplies – Fuel/Oil

This is for Diesel Fuel for the tractor mower and Gasoline for vehicles.

Capital Outlay - Vehicles

This is for the new boat that needs to be purchased for the District.

PINE TREE

Water Control District

Supporting Budget Schedule

Fiscal Year 2020

**Comparison of Assessment Rates
Fiscal Year 2020 vs. Fiscal Year 2019**

	FY 2020	FY 2019
Net Tax Levy	\$ 616,159.00	\$ 616,159.00
Add: Discounts/Collections at 6%	<u>39,330.00</u>	<u>39,330.00</u>
Total Tax Levy	\$ 655,489.00	\$ 655,489.00
<hr/>		
Taxable Units	2,124.04	2,124.04
<hr/>		
Assessment Per Unit	\$ 308.60	\$ 308.60

4B

RESOLUTION 2019-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PINE TREE WATER CONTROL DISTRICT APPROVING THE TENTATIVE BUDGET FOR FISCAL YEAR 2020 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW

WHEREAS, the District Manager has heretofore prepared and submitted to the Board a tentative general fund budget for Fiscal Year 2020; a copy of which is attached hereto, and

WHEREAS, the Board of Supervisors has considered said tentative budget and desires to set the required public hearing thereon;

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PINE TREE WATER CONTROL DISTRICT;

1. The budget tentative by the District Manager for Fiscal Year 2020 is hereby approved as the basis for conducting a public hearing to adopt said budget.

2. A public hearing on the tentative budget is hereby declared and set for the following date, hour and place:

Date: August 1, 2019

Hour: 6:00 p.m.

Place: Parkland City Hall
6600 North University Drive
Parkland, Florida

Notice of this public hearing shall be published in the manner prescribed in Florida Law.

Adopted this 2nd day of May, 2019

Paul Brewer
President

Kenneth Cassel
Assistant Secretary

4C.



SUPERVISOR OF ELECTIONS
 www.browardsoe.org

Broward Governmental Center • 115 South Andrews Avenue, Room 102 • Fort Lauderdale, Florida 33301 • 954-712-1951

M E M O R A N D U M

To: Sandra H. Demarco
 Administrative Recording Department Manager

From: John Way
 Public Services Director / Candidate Qualifying Officer

Date: April 15, 2019

Subject: Community Development District Information

Pursuant to your request, please be advised that the number of registered voters as of April 15, 2019 in the Special Districts requested is as follows:

<u>SPECIAL DISTRICT</u>	<u>Number of Registered Voters</u>
Griffin Lakes Community Development District	590
Maple Ridge Community Development District	496
Monterra Community Development District	2,404
Pine Tree Water Control District	10,648
Coral Springs Improvement District	31,507

We hope this information has been of assistance to you.

Eighth Order of Business

PINE TREE

Water Control District

Financial Report

March 31, 2019

Prepared by



PINE TREE

Water Control District

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PINE TREE

Water Control District

Financial Statements

(Unaudited)

March 31, 2019

Balance Sheet
March 31, 2019

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<u>ASSETS</u>	
Cash - Checking Account	\$ 180,735
Assessments Receivable	71
Allow-Doubtful Collections	(71)
Interest/Dividend Receivables	595
Investments:	
Certificates of Deposit - 12 Months	657,258
Money Market Account	853,513
TOTAL ASSETS	\$ 1,692,101
<u>LIABILITIES</u>	
Accounts Payable	\$ 14,077
Accrued Expenses	1,852
Accrued Wages Payable	1,879
Accrued Taxes Payable	820
Payroll Deduction - Misc.	119
Deposits	15,000
TOTAL LIABILITIES	33,747
<u>FUND BALANCES</u>	
<i>Fund Balances</i>	
Assigned to:	
Operating Reserves	167,970
Reserves - Equipment	67,000
Reserves - Infrastructure	121,004
Unassigned:	1,302,380
TOTAL FUND BALANCES	\$ 1,658,354
TOTAL LIABILITIES & FUND BALANCES	\$ 1,692,101

