
SPECIAL REVENUE FUNDS

Special Revenue Funds account for revenues derived from specific sources which are restricted to finance specific activities.

COMMUNITY DEVELOPMENT BLOCK GRANT - To account for revenue received from the Department of Housing and Urban Development to be used for rehabilitation of homes and public works improvements.

GAS TAX - To account for the proceeds of a local option gas tax on motor fuels and special fuels that is restricted to transportation.

SPECIAL LAW ENFORCEMENT (forfeiture) - To account for revenue received from fines or sale of property forfeited that is restricted for law enforcement purposes only.

MANDATORY LOCAL LAW ENFORCEMENT - To account for revenue received from court fines and restricted for law enforcement officers education.

COMMUNITY REDEVELOPMENT - To account for the operations of the City of Sarasota Community Redevelopment Agency.

SARASOTA BAY NATIONAL ESTUARY - To account for revenues and expenditures for a conservation and management program for Sarasota Bay to restore and enhance the Bay's water quality, fish, shellfish, wildlife and other natural and recreational resources.

TOURIST DEVELOPMENT TAX - To account for tourist development tax revenues and expenditures for tourist related projects.

PENNY SALES TAX - To account for the revenues derived from a one cent local option infrastructure sales surtax imposed by Sarasota County, Florida.

MISCELLANEOUS GRANTS - To account for several miscellaneous grants which have a single purpose and require minimal special accounting requirements.

MULTI-PURPOSE -To account for miscellaneous revenues that are legally restricted to expenditures for a particular purpose.

COUNTY OCCUPATIONAL LICENSE - To account for the City's allocation of occupational licenses issued by Sarasota County, Florida.

CITY OF SARASOTA, FLORIDA
Special Revenue Funds
Combining Balance Sheet
September 30, 2001
With Comparative Totals for September 30, 2000

ASSETS	<u>Community Development Block Grant</u>	<u>Gas Tax</u>	<u>Special Law Enforcement (Forfeiture)</u>	<u>Mandatory Local Law Enforcement</u>	<u>Community Redevelopment</u>
Cash	\$ 25	\$ --	\$ --	\$ --	\$ --
Equity in pooled cash and investments	--	1,688,408	--	34,444	5,098
Accounts receivable	--	--	--	--	--
Notes receivable	1,094,776	--	--	--	--
Due from other governmental agencies	402,109	471,033	--	1,800	--
Investments	--	--	261,653	--	306,914
Prepaid items	1,647	--	17,935	170	--
Advance to other funds	--	187,420	--	--	--
Total assets	<u>\$ 1,498,557</u>	<u>\$ 2,346,861</u>	<u>\$ 279,588</u>	<u>\$ 36,414</u>	<u>\$ 312,012</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 11,050	\$ 38,486	\$ 3,369	\$ 817	\$ 3,688
Contracts payable- retainage	--	--	--	--	--
Due to other funds	2,430	951	--	--	--
Due to other governmental agencies	19,846	--	--	--	--
Interfund payables	325,660	--	10,075	--	--
Accrued wages and unpaid vacation	44,795	9,876	--	--	--
Deferred revenue	1,094,776	--	166,850	--	--
Advance from other funds	--	--	--	--	2,930,066
Total liabilities	<u>1,498,557</u>	<u>49,313</u>	<u>180,294</u>	<u>817</u>	<u>2,933,754</u>
Fund Balances					
Reserved:					
Reserved for encumbrances	519,256	99,524	--	--	568
Reserved for prepaid items	1,647	--	17,935	170	--
Reserved for advance to other funds	--	187,420	--	--	--
Unreserved:					
Undesignated	<u>(520,903)</u>	<u>2,010,604</u>	<u>81,359</u>	<u>35,427</u>	<u>(2,622,310)</u>
Total fund balances (deficit)	<u>--</u>	<u>2,297,548</u>	<u>99,294</u>	<u>35,597</u>	<u>(2,621,742)</u>
Total liabilities and fund balances	<u>\$ 1,498,557</u>	<u>\$ 2,346,861</u>	<u>\$ 279,588</u>	<u>\$ 36,414</u>	<u>\$ 312,012</u>

Sarasota Bay National Estuary	Tourist Develop- ment Tax	Penny Sales Tax	Miscellaneous Grants	Multi- Purpose	County Occupational License	Totals	
						2001	2000
\$ 100	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 125	\$ 125
--	1,052,014	10,173,960	5,890,756	757,479	31,183	19,633,342	16,360,017
--	--	--	5,377	--	--	5,377	--
--	--	--	453,465	--	--	1,548,241	1,676,635
185,473	32,386	750,505	598,405	--	--	2,441,711	3,070,569
483,490	--	51,142	202,563	99,276	--	1,405,038	1,583,627
5,017	--	--	246	--	--	25,015	31,659
--	--	335,800	--	--	--	523,220	523,220
<u>\$ 674,080</u>	<u>\$ 1,084,400</u>	<u>\$ 11,311,407</u>	<u>\$ 7,150,812</u>	<u>\$ 856,755</u>	<u>\$ 31,183</u>	<u>\$ 25,582,069</u>	<u>\$ 23,245,852</u>
\$ 60,507	\$ 31,454	\$ 144,633	\$ 214,141	\$ 38,082	\$ --	\$ 546,227	\$ 1,022,794
--	--	2,748	--	--	--	2,748	241,661
1,067	--	--	716	--	--	5,164	3,311
--	--	--	4,736	--	--	24,582	144,097
35,256	--	--	--	--	--	370,991	233,856
20,981	--	--	26,363	--	--	102,015	76,861
307,432	--	--	500,313	328,715	--	2,398,086	2,728,804
--	--	--	--	--	--	2,930,066	2,926,355
<u>425,243</u>	<u>31,454</u>	<u>147,381</u>	<u>746,269</u>	<u>366,797</u>	<u>--</u>	<u>6,379,879</u>	<u>7,377,739</u>
141,463	21,961	941,035	512,560	10,122	--	2,246,489	2,360,981
5,017	--	--	246	--	--	25,015	31,659
--	--	335,800	--	--	--	523,220	523,220
<u>102,357</u>	<u>1,030,985</u>	<u>9,887,191</u>	<u>5,891,737</u>	<u>479,836</u>	<u>31,183</u>	<u>16,407,466</u>	<u>12,952,253</u>
<u>248,837</u>	<u>1,052,946</u>	<u>11,164,026</u>	<u>6,404,543</u>	<u>489,958</u>	<u>31,183</u>	<u>19,202,190</u>	<u>15,868,113</u>
<u>\$ 674,080</u>	<u>\$ 1,084,400</u>	<u>\$ 11,311,407</u>	<u>\$ 7,150,812</u>	<u>\$ 856,755</u>	<u>\$ 31,183</u>	<u>\$ 25,582,069</u>	<u>\$ 23,245,852</u>

CITY OF SARASOTA, FLORIDA
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
Year Ended September 30, 2001
With Comparative Actual Amounts for the Year Ended September 30, 2000

	Community Development Block Grant			Gas Tax		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
Taxes	\$ --	\$ --	\$ --	\$ 2,440,000	\$ 2,614,789	\$ 174,789
Licenses and permits	--	--	--	--	--	--
Intergovernmental	3,493,953	948,653	(2,545,300)	--	--	--
Charges for services	--	24	24	--	--	--
Fines and forfeits	--	--	--	--	--	--
Investment income	7,557	34,350	26,793	--	--	--
Miscellaneous	100,000	792,234	692,234	46,500	52,345	5,845
Total revenues	<u>3,601,510</u>	<u>1,775,261</u>	<u>(1,826,249)</u>	<u>2,486,500</u>	<u>2,667,134</u>	<u>180,634</u>
Expenditures						
Current						
General government	--	--	--	--	--	--
Public safety	--	--	--	--	--	--
Physical Environment	--	--	--	--	--	--
Transportation	--	--	--	--	--	--
Culture and recreation	--	--	--	--	--	--
Economic environment	2,821,248	1,451,354	1,369,894	--	--	--
Capital outlay						
General government	24,623	21,724	2,899	--	--	--
Public safety	1,950	1,950	--	--	--	--
Physical Environment	--	--	--	--	--	--
Transportation	663,747	212,135	451,612	3,617,815	2,142,191	1,475,624
Culture and recreation	89,942	88,098	1,844	--	--	--
Economic environment	--	--	--	--	--	--
Total expenditures	<u>3,601,510</u>	<u>1,775,261</u>	<u>1,826,249</u>	<u>3,617,815</u>	<u>2,142,191</u>	<u>1,475,624</u>
Excess (deficiency) of revenues over expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>(1,131,315)</u>	<u>524,943</u>	<u>1,656,258</u>
Other financing sources (uses)						
Operating transfers in						
General fund	--	--	--	--	--	--
Special revenue funds	--	--	--	--	--	--
Operating transfers out						
General fund	--	--	--	(618,181)	(618,181)	--
Special revenue funds	--	--	--	--	--	--
Debt service funds	--	--	--	--	--	--
Capital projects funds	--	--	--	--	--	--
Enterprise funds	--	--	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>(618,181)</u>	<u>(618,181)</u>	<u>--</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>--</u>	<u>--</u>	<u>--</u>	<u>(1,749,496)</u>	<u>(93,238)</u>	<u>1,656,258</u>
Fund balances (deficit) at beginning of year as previously reported	--	--	--	2,390,786	2,390,786	--
Prior period adjustment	--	--	--	--	--	--
Fund balances (deficit) at beginning of year as restated	<u>--</u>	<u>--</u>	<u>--</u>	<u>2,390,786</u>	<u>2,390,786</u>	<u>--</u>
Fund balances (deficit) at end of year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 641,290</u>	<u>\$ 2,297,548</u>	<u>\$ 1,656,258</u>

Special Law Enforcement (Forfeiture)			Mandatory Local Law Enforcement			Community Redevelopment		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 549,533	\$ 547,283	\$ (2,250)
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	911,031	906,137	(4,894)
--	--	--	--	--	--	--	--	--
369,531	287,016	(82,515)	25,000	35,957	10,957	--	--	--
--	19,094	19,094	--	--	--	--	38,035	38,035
--	37,836	37,836	--	--	--	--	20,000	20,000
<u>369,531</u>	<u>343,946</u>	<u>(25,585)</u>	<u>25,000</u>	<u>35,957</u>	<u>10,957</u>	<u>1,460,564</u>	<u>1,511,455</u>	<u>50,891</u>
--	--	--	--	--	--	--	--	--
430,822	230,734	200,088	26,517	16,305	10,212	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	125,463	116,811	8,652
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
34,925	30,097	4,828	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	116,546	64,684	51,862
--	--	--	--	--	--	7,053	6,780	273
--	--	--	--	--	--	--	--	--
<u>465,747</u>	<u>260,831</u>	<u>204,916</u>	<u>26,517</u>	<u>16,305</u>	<u>10,212</u>	<u>249,062</u>	<u>188,275</u>	<u>60,787</u>
(96,216)	83,115	179,331	(1,517)	19,652	21,169	1,211,502	1,323,180	111,678
--	--	--	--	--	--	--	--	--
--	3,652	3,652	--	--	--	--	--	--
--	--	--	--	--	--	(133,319)	(133,319)	--
(21,118)	(21,100)	18	--	--	--	--	--	--
--	--	--	--	--	--	(1,451,670)	(1,343,517)	108,153
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
<u>(21,118)</u>	<u>(17,448)</u>	<u>3,670</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(1,584,989)</u>	<u>(1,476,836)</u>	<u>108,153</u>
(117,334)	65,667	183,001	(1,517)	19,652	21,169	(373,487)	(153,656)	219,831
33,627	33,627	--	15,945	15,945	--	(2,468,086)	(2,468,086)	--
--	--	--	--	--	--	--	--	--
<u>33,627</u>	<u>33,627</u>	<u>--</u>	<u>15,945</u>	<u>15,945</u>	<u>--</u>	<u>(2,468,086)</u>	<u>(2,468,086)</u>	<u>--</u>
<u>\$ (83,707)</u>	<u>\$ 99,294</u>	<u>\$ 183,001</u>	<u>\$ 14,428</u>	<u>\$ 35,597</u>	<u>\$ 21,169</u>	<u>\$ (2,841,573)</u>	<u>\$ (2,621,742)</u>	<u>\$ 219,831</u>

(Continued)

CITY OF SARASOTA, FLORIDA
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
Year Ended September 30, 2001
With Comparative Actual Amounts for the Year Ended September 30, 2000
(Continued)

	Sarasota Bay National Estuary			Tourist Development Tax		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
Taxes	\$ --	\$ --	\$ --	\$2,352,585	\$ 2,346,922	\$ (5,663)
Licenses and permits	--	--	--	--	--	--
Intergovernmental	1,414,871	741,019	(673,852)	1,885,237	1,961,914	76,677
Charges for services	--	3,269	3,269	--	--	--
Fines and forfeits	--	--	--	--	--	--
Investment income	10,650	17,412	6,762	--	--	--
Miscellaneous	10,000	7,040	(2,960)	--	759	759
Total revenues	<u>1,435,521</u>	<u>768,740</u>	<u>(666,781)</u>	<u>4,237,822</u>	<u>4,309,595</u>	<u>71,773</u>
Expenditures						
Current						
General government	--	--	--	--	--	--
Public safety	--	--	--	--	--	--
Physical Environment	1,625,226	840,577	784,649	4,353,858	4,250,894	102,964
Transportation	--	--	--	--	--	--
Culture and recreation	--	--	--	--	--	--
Economic environment	--	--	--	--	--	--
Capital outlay						
General government	--	--	--	--	--	--
Public safety	--	--	--	--	--	--
Physical Environment	51,510	41,554	9,956	--	--	--
Transportation	--	--	--	--	--	--
Culture and recreation	--	--	--	--	--	--
Economic environment	--	--	--	--	--	--
Total expenditures	<u>1,676,736</u>	<u>882,131</u>	<u>794,605</u>	<u>4,353,858</u>	<u>4,250,894</u>	<u>102,964</u>
Excess (deficiency) of revenues over expenditures	<u>(241,215)</u>	<u>(113,391)</u>	<u>127,824</u>	<u>(116,036)</u>	<u>58,701</u>	<u>174,737</u>
Other financing sources (uses)						
Operating transfers in						
General fund	--	--	--	--	--	--
Special revenue funds	--	--	--	--	--	--
Operating transfers out						
General fund	--	--	--	--	--	--
Special revenue funds	--	--	--	--	--	--
Debt service funds	--	--	--	--	--	--
Capital projects funds	--	--	--	--	--	--
Enterprise funds	--	--	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(241,215)</u>	<u>(113,391)</u>	<u>127,824</u>	<u>(116,036)</u>	<u>58,701</u>	<u>174,737</u>
Fund balances (deficit) at beginning of year as previously reported	362,228	362,228	--	994,245	994,245	--
Prior period adjustment	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances (deficit) at beginning of year as restated	<u>362,228</u>	<u>362,228</u>	<u>--</u>	<u>994,245</u>	<u>994,245</u>	<u>--</u>
Fund balances (deficit) at end of year	<u>\$ 121,013</u>	<u>\$ 248,837</u>	<u>\$ 127,824</u>	<u>\$ 878,209</u>	<u>\$ 1,052,946</u>	<u>\$ 174,737</u>

Penny Sales Tax			Miscellaneous Grants			Multi-Purpose		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--	--	--	--	--
4,953,565	5,807,290	853,725	4,142,734	3,527,879	(614,855)	339,800	86,638	(253,162)
--	--	--	--	--	--	10,000	43,151	33,151
--	--	--	--	56,135	56,135	15,000	13,129	(1,871)
--	2,602	2,602	2,631	285,632	283,001	--	4,716	4,716
--	649,753	649,753	501,500	948,493	446,993	82,425	320,919	238,494
<u>4,953,565</u>	<u>6,459,645</u>	<u>1,506,080</u>	<u>4,646,865</u>	<u>4,818,139</u>	<u>171,274</u>	<u>447,225</u>	<u>468,553</u>	<u>21,328</u>
--	--	--	--	--	--	82,425	292,797	(210,372)
--	--	--	260,061	133,598	126,463	8,300	3,444	4,856
--	--	--	--	--	--	339,800	21,497	318,303
--	--	--	370,290	7,425	362,865	2,818	68,452	(65,634)
--	--	--	--	--	--	10,275	1,896	8,379
--	--	--	6,731,702	2,763,835	3,967,867	81,633	53,525	28,108
413,375	471	412,904	--	--	--	--	--	--
214,586	--	214,586	304,035	299,638	4,397	--	--	--
1,068,983	2,660	1,066,323	--	--	--	--	--	--
4,663,397	1,044,020	3,619,377	75,403	3,860	71,543	181,815	170,651	11,164
2,685,497	844,544	1,840,953	461,280	167,205	294,075	180,200	--	180,200
--	--	--	--	--	--	--	--	--
<u>9,045,838</u>	<u>1,891,695</u>	<u>7,154,143</u>	<u>8,202,771</u>	<u>3,375,561</u>	<u>4,827,210</u>	<u>887,266</u>	<u>612,262</u>	<u>275,004</u>
(4,092,273)	4,567,950	8,660,223	(3,555,906)	1,442,578	4,998,484	(440,041)	(143,709)	296,332
--	--	--	180,265	180,265	--	25,000	25,000	--
--	--	--	21,118	21,100	(18)	--	--	--
--	--	--	--	(108,668)	(108,668)	--	--	--
--	--	--	--	(3,652)	(3,652)	--	--	--
(2,829,928)	(2,335,840)	494,088	--	--	--	--	--	--
(75,000)	(75,000)	--	--	--	--	--	--	--
(175,487)	(5,881)	169,606	--	--	--	--	--	--
<u>(3,080,415)</u>	<u>(2,416,721)</u>	<u>663,694</u>	<u>201,383</u>	<u>89,045</u>	<u>(112,338)</u>	<u>25,000</u>	<u>25,000</u>	<u>--</u>
(7,172,688)	2,151,229	9,323,917	(3,354,523)	1,531,623	4,886,146	(415,041)	(118,709)	296,332
9,012,797	9,012,797	--	4,872,920	4,872,920	--	608,667	608,667	--
--	--	--	--	--	--	--	--	--
<u>9,012,797</u>	<u>9,012,797</u>	<u>--</u>	<u>4,872,920</u>	<u>4,872,920</u>	<u>--</u>	<u>608,667</u>	<u>608,667</u>	<u>--</u>
<u>\$ 1,840,109</u>	<u>\$ 11,164,026</u>	<u>\$ 9,323,917</u>	<u>\$ 1,518,397</u>	<u>\$ 6,404,543</u>	<u>\$ 4,886,146</u>	<u>\$ 193,626</u>	<u>\$ 489,958</u>	<u>\$ 296,332</u>

(Continued)

CITY OF SARASOTA, FLORIDA
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
Year Ended September 30, 2001
With Comparative Actual Amounts for the Year Ended September 30, 2000
(Continued)

	<u>County Occupational License</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Taxes	\$ --	\$ --	\$ --
Licenses and permits	15,000	7,095	(7,905)
Intergovernmental	--	--	--
Charges for services	--	--	--
Fines and forfeits	--	--	--
Interest income	--	--	--
Miscellaneous	--	--	--
Total revenues	<u>15,000</u>	<u>7,095</u>	<u>(7,905)</u>
Expenditures			
Current			
General government	--	--	--
Public safety	--	--	--
Physical Environment	--	--	--
Transportation	--	--	--
Culture and recreation	--	--	--
Economic environment	45,907	20,896	25,011
Capital outlay			
General government	--	--	--
Public safety	--	--	--
Physical Environment	--	--	--
Transportation	--	--	--
Culture and recreation	--	--	--
Economic environment	--	--	--
Total expenditures	<u>45,907</u>	<u>20,896</u>	<u>25,011</u>
Excess (deficiency) of revenues over expenditures	<u>(30,907)</u>	<u>(13,801)</u>	<u>17,106</u>
Other financing sources (uses)			
Operating transfers in			
General fund	--	--	--
Special revenue funds	--	--	--
Operating transfers out			
General fund	--	--	--
Special revenue funds	--	--	--
Debt service funds	--	--	--
Capital projects funds	--	--	--
Enterprise funds	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(30,907)</u>	<u>(13,801)</u>	<u>17,106</u>
Fund balances (deficit) at beginning of year as previously reported	44,984	44,984	--
Prior period adjustment	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances (deficit) at beginning of year as restated	<u>44,984</u>	<u>44,984</u>	<u>--</u>
Fund balances (deficit) at end of year	<u>\$ 14,077</u>	<u>\$ 31,183</u>	<u>\$ 17,106</u>

Totals			
2001 Budget	2001 Actual	Variance Favorable (Unfavorable)	2000 Actual
\$ 5,342,118	\$ 5,508,994	\$ 166,876	\$ 2,289,070
15,000	7,095	(7,905)	22,954
17,141,191	13,979,530	(3,161,661)	14,323,779
10,000	46,444	36,444	37,482
409,531	392,237	(17,294)	281,477
20,838	401,841	381,003	451,173
740,425	2,829,379	2,088,954	1,665,465
<u>23,679,103</u>	<u>23,165,520</u>	<u>(513,583)</u>	<u>19,071,400</u>
82,425	292,797	(210,372)	51,927
725,700	384,081	341,619	471,063
6,318,884	5,112,968	1,205,916	1,152,623
498,571	192,688	305,883	425,236
10,275	1,896	8,379	9,169
9,680,490	4,289,610	5,390,880	7,034,713
437,998	22,195	415,803	7,463
555,496	331,685	223,811	453,595
1,120,493	44,214	1,076,279	35,018
9,318,723	3,637,541	5,681,182	2,453,245
3,423,972	1,106,627	2,317,345	1,474,289
--	--	--	1,800
<u>32,173,027</u>	<u>15,416,302</u>	<u>16,756,725</u>	<u>13,570,141</u>
<u>(8,493,924)</u>	<u>7,749,218</u>	<u>16,243,142</u>	<u>5,501,259</u>
205,265	205,265	--	55,000
21,118	24,752	3,634	29,772
(751,500)	(860,168)	(108,668)	(612,060)
(21,118)	(24,752)	(3,634)	(29,772)
(4,281,598)	(3,679,357)	602,241	(2,946,456)
(75,000)	(75,000)	--	--
<u>(175,487)</u>	<u>(5,881)</u>	<u>169,606</u>	<u>(50,196)</u>
<u>(5,078,320)</u>	<u>(4,415,141)</u>	<u>663,179</u>	<u>(3,553,712)</u>
<u>(13,572,244)</u>	<u>3,334,077</u>	<u>16,906,321</u>	<u>1,947,547</u>
15,868,113	15,868,113	--	13,430,869
--	--	--	489,697
<u>15,868,113</u>	<u>15,868,113</u>	<u>--</u>	<u>13,920,566</u>
<u>\$ 2,295,869</u>	<u>\$ 19,202,190</u>	<u>\$ 16,906,321</u>	<u>\$ 15,868,113</u>