



SUMNER-BONNEY LAKE SCHOOL DISTRICT

FINANCIAL REPORTS SEPTEMBER 30, 2020

SUBMITTED BY: _____

RHONDA OHLSON
ACCOUNTANT

REVIEWED AND APPROVED BY:

BANG PARKINSON CPA
CHIEF FINANCE & DISTRICT
OPERATIONS OFFICER



SIGNATURE

11/30/20

DATE



A Great Place to Learn.

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Business Services

November 18, 2020

September 2020 Budget Status Report

Executive Summary

General Fund

- **Enrollment:** Due to the continuation of the COVID-19 epidemic, the September enrollment came in nearly 368 FTE short in BEA and ALE for September. A large amount of this missed enrollment is in the elementary, mostly in Kindergarten, which alone was under projections by 135 FTE. CTE enrollment is strong, with above projected enrollment at both the middle and high school levels. Running Start program won't start until October each year.
- In September, we received \$8.1 million in general apportionment, \$1.6 million in State grants. Total revenue received was \$10.5 million. Total Expenditures were \$10.6 million mostly for salary and benefits.
- The district ended the month with \$22 million in fund balance.

Capital Projects Fund

Technology Levy

- Revenues for September were \$93K in Property Taxes and \$135K in E-Rate reimbursement. Expenditures were \$512K, mainly spent on copper fiber cabling and staff PC replacement.
- At the end of the month the tech levy had \$4.4 million in fund balance.

Construction Capital Projects

- Investment earning revenues for September were \$10.6K and Impact fees collected were \$121K. Expenditures were \$1.1 million, mostly for Mt. View Middle School and SHS Phase I.
- The district ended the month with \$62.3 million in fund balance.

Debt Service Fund:

- In September we collected \$357K in property tax and \$1.5K in investment earnings.
- The district ended the month with \$9.6 million in fund balance.

Transportation Vehicle Fund:

- In September we collected \$66 in interest earnings. The district ended the month with \$409K in fund balance.

ASB Funds:

- Due to school closure, ASB transactions are at a minimum level. The district ended the month with \$872K in fund balance.

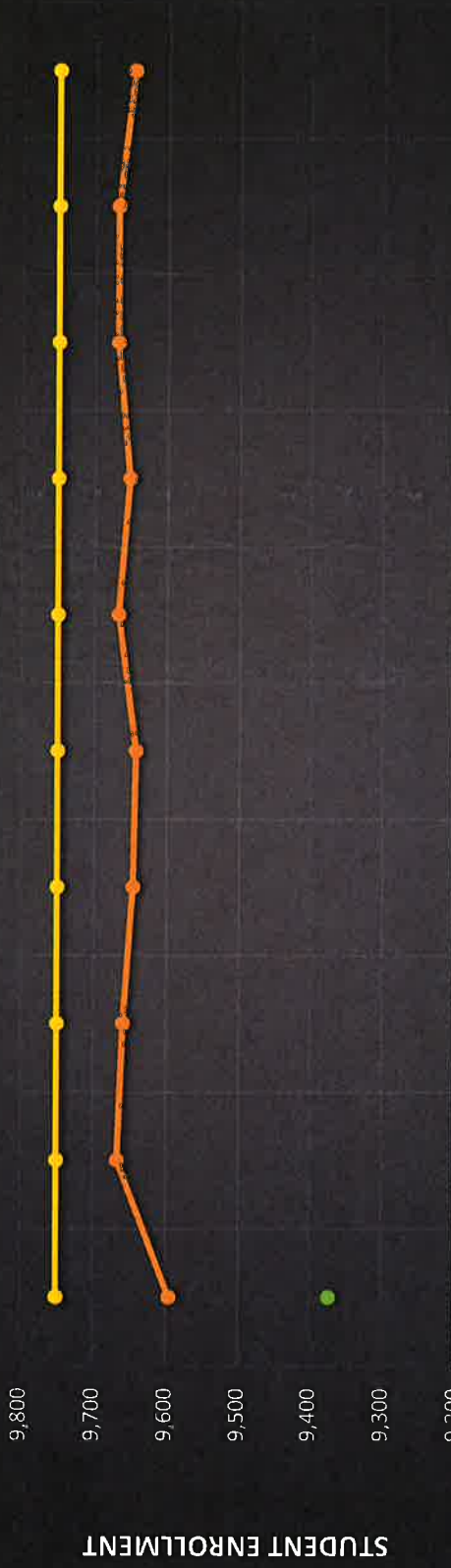
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**Student Enrollment Reporting
Fiscal Year 2020-2021
September 2020**

	As of September		
	Budget	AAFTE	Difference
K-12	<u>Full-Time Equivalent</u>		
Kindergarten	754.00	618.66	(135.34)
Grade1	764.00	706.81	(57.19)
Grade2	755.00	708.52	(46.48)
Grade3	751.00	709.00	(42.00)
Grade4	737.00	707.10	(29.90)
Grade5	719.00	673.00	(46.00)
Grade6	828.00	767.16	(60.84)
Grade7	821.00	780.74	(40.26)
Grade8	799.00	804.36	5.36
Grade9	861.00	878.36	17.36
Grade10	764.00	801.27	37.27
Grade11	606.00	629.02	23.02
Grade12	561.00	589.15	28.15
Total	9,720.00	9,373.15	(346.85)
ALE	31.00	9.56	(21.44)
CTE			
Grade 7-8	107.00	114.66	7.66
Grade 9-12	454.00	484.74	30.74
Total CTE	561	599.40	38.40
Running Start			
Regular	250	0.00	(250.00)
Vocational	16	0.00	(16.00)
	266	0	(266.00)
Note: Running Start starts in October			
	<u>Head Count</u>		
Special Ed			
3-5	98	69	(29)
K-21 - Tier 1	631	620	(11)
K-21 - Other	507	451	(56)
Total	1,236	1,140	(96)
ELL (TBIP)			
K-6	277	218	(59)
7-12	136	137	1
Total TBIP	413	355	(58)
Exited TBIP	111	91	(20)

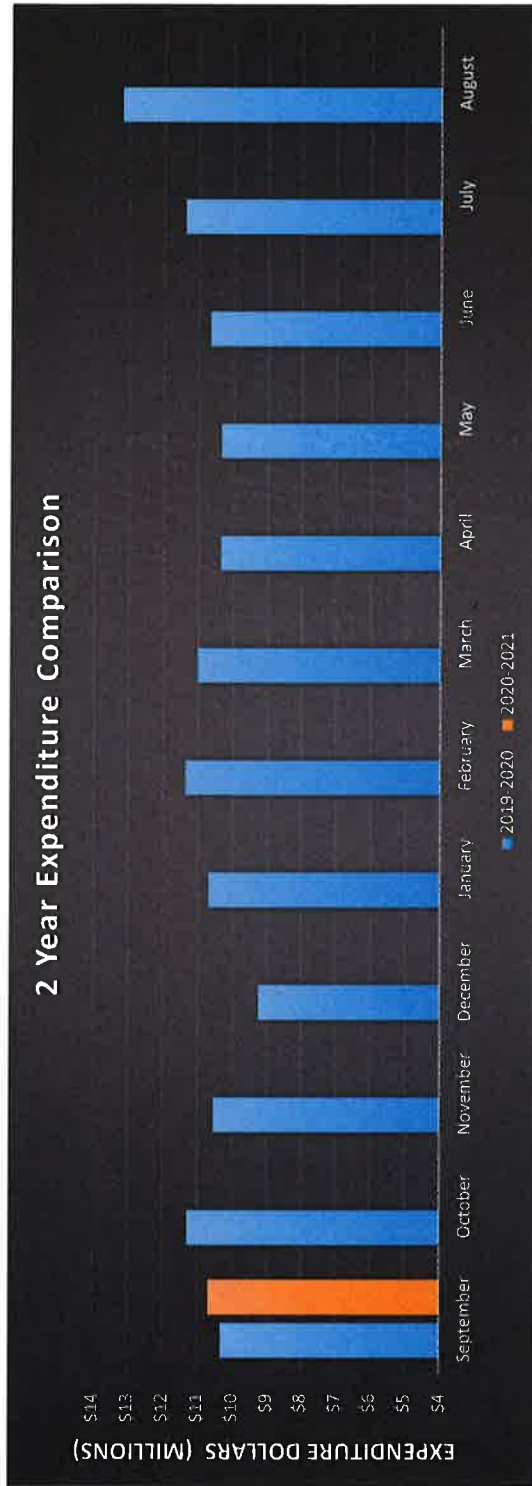
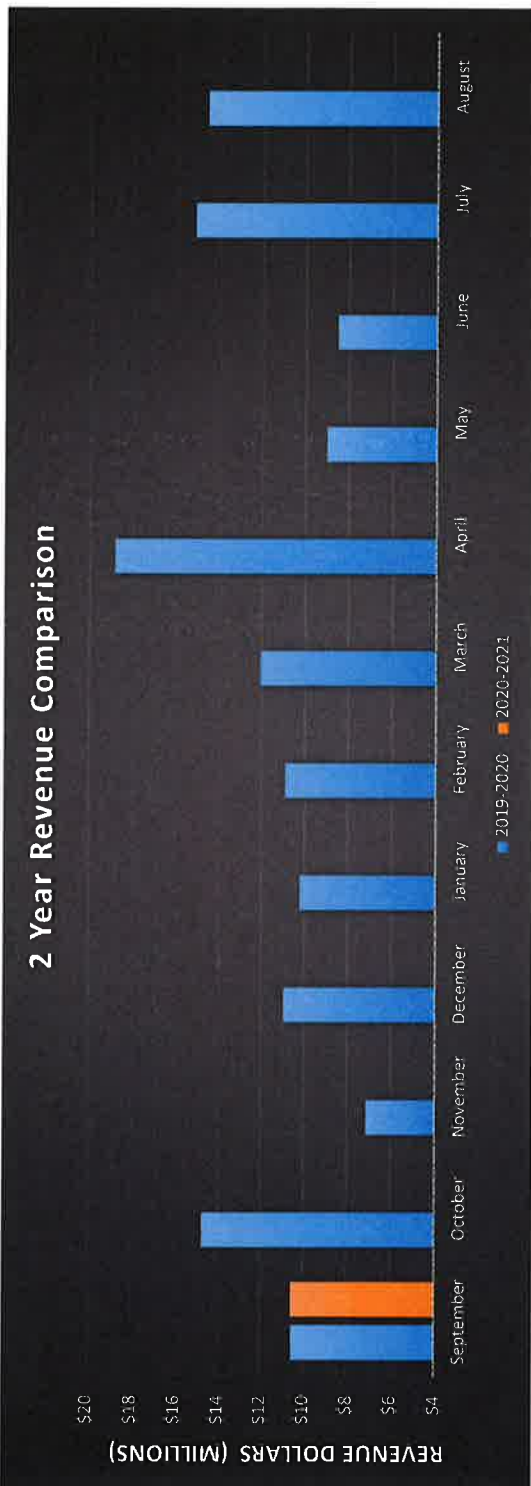
2 Year FTE Enrollment Comparison



	September	October	November	December	January	February	March	April	May	June
20-21 Total	9,373									
20-21 Budget	9,751	9,751	9,751	9,751	9,751	9,751	9,751	9,751	9,751	9,751
19-20 Total	9,596	9,668	9,661	9,647	9,643	9,668	9,653	9,669	9,670	9,648

SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320
GENERAL FUND
BUDGET STATUS REPORT
PERIOD ENDING September 30, 2020

REVENUES		2019-20	Actual	Actual	Encumbrance	Remaining	Percent
		Budget	For Month	For Year		Budget	of Budget
1000	Local, Taxes	23,966,497	381,473.50	381,473.50		23,585,023.50	1.59
2000	Local, Nontax	3,012,757	168,825.10	168,825.10		2,843,931.90	5.60
3000	State, General Purpose	100,959,260	8,123,162.76	8,123,162.76		92,836,097.24	8.05
4000	State, Special Purpose	20,251,144	1,595,940.89	1,595,940.89		18,655,203.11	7.88
5000	Federal, General Purpose	5,000	.00	.00		5,000.00	0.00
6000	Federal, Special Purpose	4,697,345	200,686.46	200,686.46		4,496,658.54	4.27
7000	Revenues from Other Districts	710,000	.00	.00		710,000.00	0.00
8000	Other Agencies & Associations	35,000	29,940.00	29,940.00		5,060.00	85.54
9000	Other Financing Sources	820,000	68,098.79	68,098.79		751,901.21	8.30
TOTAL REVENUES		154,457,003	10,568,127.50	10,568,127.50		143,888,875.50	6.84
EXPENDITURES							
00	Regular Instruction	92,812,661	6,618,593.59	6,618,593.59	59,326,147.16	26,867,920.25	71.05
20	Special Education	22,349,353	1,373,087.44	1,373,087.44	14,755,258.47	6,221,007.09	72.16
30	Vocational Education	5,309,152	318,745.73	318,745.73	3,043,946.97	1,946,459.30	63.34
50&60	Compensatory Education	4,700,502	336,698.95	336,698.95	2,904,094.99	1,459,708.06	68.95
70	Other Instructional Programs	829,511	99,523.94	99,523.94	642,645.29	87,341.77	89.47
80	Community Services	1,778,910	118,610.66	118,610.66	948,418.82	711,880.52	59.98
90	Support Services	25,976,820	1,823,982.28	1,823,982.28	12,536,949.75	11,615,887.97	55.28
TOTAL EXPENDITURES		153,756,911	10,689,242.59	10,689,242.59	94,157,461.45	48,910,204.96	68.19
Revenues Over (Under) Expenditures		200,092	(121,115.09)	(121,115.09)			
BEGINNING FUND BALANCE		10,500,000		22,203,982.96			
ENDING FUND BALANCE ACCOUNTS							
GL 821	Restricted, Carryover	800,000		574,215.17			
GL 840	Prepaid Items	1,000,000		1,032,803.21			
GL 870	Committed to Other Purposes	500,000		500,000.00			
GL 888	Assigned to Other Purposes	2,500,000		9,623,586.81			
GL 890	Unassigned Fund Balance	200,131		3,836,099.24			
GL 891	Unassigned Min Bal Policy	5,700,000		6,516,163.44			
TOTAL ENDING FUND BALANCE		10,700,131.00		22,082,867.87			



Sumner-Bonney Lake School District No. 320
Balance Sheet
As of September 30, 2020
General Fund

Imprest Funds	\$ 316,225.00	
Cash on Deposit with County	\$ 3,243,278.07	
Warrants Outstanding	\$ (3,577,958.98)	
Taxes Receivable	\$ 10,912,406.73	
Revenue Due from Other Governments	\$ 440,109.62	
Accounts Receivable	\$ 105,374.94	
Inventory	\$ 336,451.31	
Prepaid Expenses	\$ 8,618.45	
Investments	\$ 21,281,522.30	
Cash with Trustee	\$ 388,728.29	
		<u>\$ 33,454,755.73</u>

Accounts Payable	\$ 342,656.22	
Payroll and Benefits Liabilities	\$ 1,613.74	
Due to Government Agency	\$ 52,009.68	
Taxes and Other Deferred Revenues	\$ 10,975,608.22	
		<u>\$ 11,371,887.86</u>

Restricted for Carry Over	\$ 574,215.17	
Nonspendable Fund Balance	\$ 1,032,803.21	
Designated for Other Items	\$ 500,000.00	
Assigned to Other Purposes	\$ 9,623,586.81	
Unassigned Minimum Fund Balance	\$ 6,516,163.44	
Undesignated Fund Balance	\$ 3,836,099.24	
		<u>\$ 22,082,867.87</u>

Sumner-Bonney Lake School District No. 320
Three Year Comparison of Revenues by Funding Source
As of September 30, 2020
Year to Date

Revenue Source	September 2018-2019 Budget	September 2018-2019 Year to Date	% of Budget Received YTD**	September 2019-2020 Budget	September 2019-2020 Year to Date	% of Budget Received YTD**	September 2020-2021 Budget	September 2020-2021 Year to Date	% of Budget Received YTD**
1000 Local Taxes	\$ 17,209,500	\$ 249,337	1.45%	\$ 18,440,124	\$ 294,810	1.60%	\$ 23,966,497	\$ 381,474	1.59%
2000 Local Support	\$ 5,891,424	\$ 500,163	8.49%	\$ 5,120,000	\$ 508,664	9.93%	\$ 3,012,757	\$ 168,825	5.60%
3000 State Apportionment	\$ 88,240,011	\$ 7,649,280	8.67%	\$ 92,947,456	\$ 8,055,217	8.67%	\$ 100,959,260	\$ 8,123,163	8.05%
4000 State Grants	\$ 19,520,395	\$ 1,485,627	7.61%	\$ 20,839,104	\$ 1,519,186	7.29%	\$ 20,251,144	\$ 1,595,941	7.88%
5000 Federal Grants-General Purpose	\$ 4,900	\$ -	0.00%	\$ 5,000	\$ -	0.00%	\$ 5,000	\$ -	0.00%
6000 Federal Grants-Special Purpose	\$ 5,382,069	\$ 32,552	0.60%	\$ 7,333,263	\$ 160,395	2.19%	\$ 4,697,345	\$ 200,686	4.27%
7000 Other School Districts	\$ 918,379	\$ -	0.00%	\$ 750,000	\$ -	0.00%	\$ 710,000	\$ -	0.00%
8000 Other Entities	\$ 92,115	\$ -	0.00%	\$ 60,000	\$ -	0.00%	\$ 35,000	\$ 29,940	85.54%
9000 Other Financial Resources	\$ 885,000	\$ 34,513	3.90%	\$ 832,580	\$ 18,266	2.19%	\$ 820,000	\$ 68,099	8.30%
	\$ 138,143,793	\$ 9,951,473	7.20%	\$ 146,327,527	\$ 10,556,539	7.21%	\$ 154,457,003	\$ 10,568,128	6.84%

** 1 month = 8.33%
of budget

3 Year Revenue Comparison by Funding Source

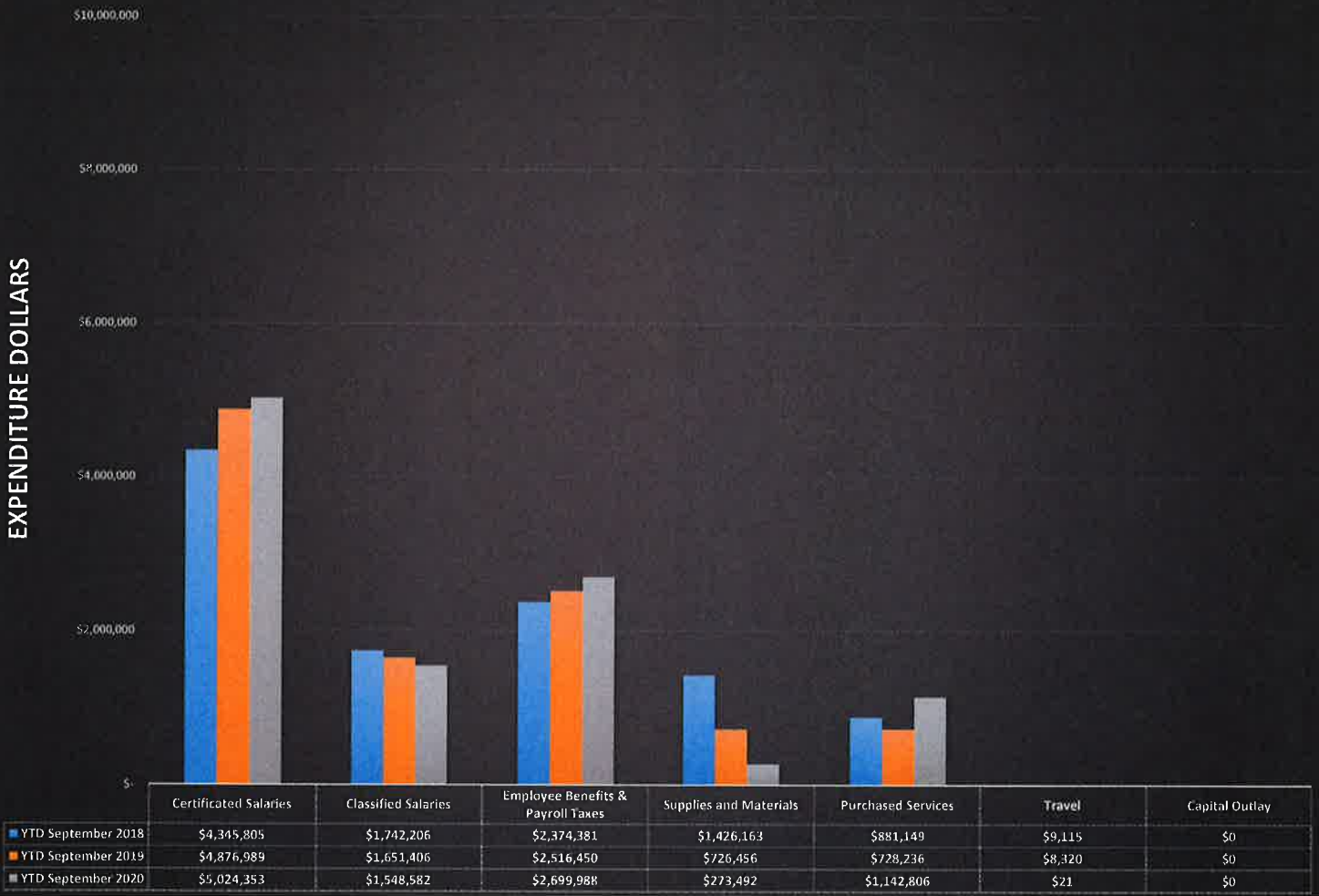


Sumner-Bonney Lake School District No. 320
Three Year Comparison of Expenditures by Object Code
As of September 31, 2020
Year to Date

Expenditures by State Object	September	September	% of Budget	September	September	% of Budget	September	September	% of Budget
	2018-2019 Budget	2018-2019 Year to Date	Expended YTD**	2109-2020 Budget	2019-2020 Year to Date	Expended YTD**	2020-2021 Budget	2020-2021 Year to Date	Expended YTD**
2 Salaries-Certificated Employees	\$ 59,582,143	\$ 4,345,805	7.29%	\$ 63,075,253	\$ 4,876,989	7.73%	\$ 68,330,638	\$ 5,024,353	7.35%
3 Salaries-Classified Employees	\$ 23,146,570	\$ 1,742,206	7.53%	\$ 24,435,829	\$ 1,651,406	6.76%	\$ 25,911,636	\$ 1,548,582	5.98%
4 Employee Benefits & Payroll Taxes	\$ 32,479,525	\$ 2,374,381	7.31%	\$ 35,904,444	\$ 2,516,450	7.01%	\$ 38,191,914	\$ 2,699,988	7.07%
5 Supplies and Materials	\$ 9,738,547	\$ 1,426,163	14.64%	\$ 8,232,514	\$ 726,456	8.82%	\$ 8,398,775	\$ 273,492	3.26%
7 Purchased Services	\$ 11,322,317	\$ 881,149	7.78%	\$ 12,985,398	\$ 728,236	5.61%	\$ 12,722,501	\$ 1,142,806	8.98%
8 Travel	\$ 184,302	\$ 9,115	4.95%	\$ 159,601	\$ 8,320	5.21%	\$ 73,948	\$ 21	0.03%
9 Capital Outlay	\$ 20,000	\$ -	0.00%	\$ 664,868	\$ -	0.00%	\$ 127,500	\$ -	0.00%
	\$ 136,473,405	\$ 10,778,818	7.90%	\$ 145,457,907	\$ 10,507,856	7.22%	\$ 153,756,911	\$ 10,689,243	6.95%

** 1 months = 8.30%
of budget

3 Year Expenditure Comparison by State Object



2 Year Cash Comparison



	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST
Cash 2019-2020	\$9,535,668	\$12,986,912	\$9,527,346	\$11,415,745	\$10,950,145	\$10,594,698	\$11,103,209	\$19,619,882	\$18,404,605	\$16,250,975	\$19,988,048	\$21,143,770
Cash 2020-2021	21,651,795											

2 Year Fund Balance Comparison

Fund Balance Dollars (Millions)



	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST
FB 2019-2020	\$10,324,226	\$13,411,718	\$10,169,353	\$11,886,099	\$11,411,577	\$10,971,735	\$12,039,054	\$20,511,474	\$19,185,952	\$17,023,545	\$20,799,260	\$22,203,983
FB 2020-2021	22,082,868											

**SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320
CAPITAL PROJECTS FUND
BUDGET STATUS REPORT
PERIOD ENDING September 30, 2020**

		2019-20	Actual	Actual		Remaining	Percent
REVENUES		Budget	For Month	For Year	Encumbrance	Budget	of Budget
1000	Local, Taxes	5,742,000	93,470.46	93,470.46		5,648,529.54	1.63
2000	Local, Nontax	2,014,068	271,524.51	271,524.51		1,742,543.49	13.48
9000	Other Financing Sources	500,000	.00	.00		500,000.00	0.00
TOTAL REVENUES		8,256,068	364,994.97	364,994.97		7,891,073.03	4.42
EXPENDITURES							
10	Sites	10,200,000	.00	.00	.00	10,200,000.00	0.00
20	Buildings	31,643,079	1,145,817.25	1,145,817.25	7,570,946.70	22,926,315.05	27.55
30	Equipment	6,903,500	443,896.48	443,896.48	424,249.71	6,035,353.81	12.58
90	Debt	1,400	2,400.00	2,400.00	.00	(1,000.00)	171.43
TOTAL EXPENDITURES		48,747,979	1,592,113.73	1,592,113.73	7,995,196.41	39,160,668.86	19.67
GL 536	Other Uses - Transfers to Other Funds	820,000	68,098.79	68,098.79			
Revenues Over (Under) Expenditures		(41,311,911.00)	(1,295,217.55)	(1,295,217.55)			
BEGINNING FUND BALANCE		67,364,761		68,024,213.70			
ENDING FUND BALANCE ACCOUNTS							
GL 861	Restricted for Bond Proceeds	5,845,497		37,024,969.59			
GL 862	Committed from Levy Proceeds	4,727,505		4,418,708.68			
GL 863	Restricted for State Proceeds	6,875,012		16,729,388.46			
GL 865	Restricted from Other Proceeds	286,136		259,347.20			
GL 866	Restricted for Impact Fee Proceeds	255,926		385,660.73			
GL 889	Assigned to Fund Purposes	8,882,774		7,910,921.49			
TOTAL ENDING FUND BALANCE		26,872,850		66,728,996.15			

Sumner-Bonney Lake School District No. 320
Balance Sheet
As of September 30, 2020
Capital Projects Fund

Cash on Deposit with County	\$ (524,987.44)	
Warrants Outstanding	\$ (465,816.40)	
Taxes Receivable	\$ 2,657,205.26	
Accounts Receivable	\$ 71,425.61	
Inventory	\$ 13,299.00	
Investments	\$ 67,759,291.28	
		<u>\$ 69,510,417.31</u>

Retainage Liability	\$ 94,515.90	
Unavailable Revenue	\$ 29,700.00	
Unavailable Revenue-Taxes	\$ 2,657,205.26	
		<u>\$ 2,781,421.16</u>

Reserved from Bond Proceeds	\$ 37,024,969.59	
Reserved from Levy Proceeds	\$ 4,418,708.68	
Reserved from State Proceeds	\$ 16,729,388.46	
Restricted from Other Proceeds	\$ 259,347.20	
Restricted from Impact Fees	\$ 385,660.73	
Assigned to Fund Purposes	\$ 7,910,921.49	
		<u>\$ 66,728,996.15</u>

Monthly Capital Project Reporting
Sep-20

Capital Projects Fund - Project Allocations

Beginning Fund Balance As of 09/01/2020	Bond	State	Impact Fees	Other Sources	Project Fund Total
	38,166,616	16,726,519	263,695	8,166,397	63,323,227
Revenue	Bond	State	September-20 Impact Fees	Other Sources	Total Project Revenue
Local Property Taxes	-	-	-	-	-
Investment Earnings	6,351	2,869	66	1,391	10,677
Gifts/Donations/Grants	-	-	-	2,700	2,700
E-Rate Reimbursement	-	-	-	-	-
Impact Fees	-	-	121,900	-	121,900
State Funding	-	-	-	-	-
Total Revenue	6,351	2,869	121,966	4,091	135,277
On-going projects	Bond	State	September-20 Impact Fees	Other Sources	Total Project Cost
Technology Projects	-	-	-	-	-
SELC/SMS field	468,802	-	-	-	468,802
Mt View MS Expansion	648,253	-	-	-	648,253
SHS Expansion Ph.1	26,096	-	-	-	26,096
Ehli Hill Project	-	-	-	220	220
EHE Replacement	-	-	-	-	-
Long Range Planning	4,846	-	-	-	4,846
Misc. Expenditures	1,147,997	-	-	220	1,148,217
Total Expenditure	37,024,969.59	16,729,388.46	385,660.73	8,170,267.81	62,310,286.59
Ending Fund Balance As of 09/30/2020					

Project-To-Date Report

On-going projects	Budget	Bond	State	Impact Fees	Other Sources	Total Project Cost	Project (Over)/Within Budget
SELC/SMS field	26,150,000	25,376,170	-	426,733	13,404	25,816,307	333,693
Mt View MS Expansion	17,700,000	843,463	-	-	-	843,463	16,856,537
SHS Expansion Ph.1	59,273,837	4,498,722	-	135,453	-	4,634,175	54,639,662
Ehli Hill Project	450,000	937	-	25,962	353,752	380,651	69,349
EHE Replacement	28,500,000	29,226,173	-	154,544	-	29,380,717	(880,717)
	132,073,837	59,945,465	-	742,692	367,156	61,055,312	

Tech Levy	Tech Levy	Total CPF
Tech Levy	4,700,986	CPF Total 68,024,213
Tech Levy Collections	93,470	CPF Total Revenue 93,470
	753	11,430
	-	2,700
	135,495	135,495
	-	121,900
	-	-
	229,718	364,995
Tech Levy Expenditures	443,896	CPF Expenditures 443,896
	68,099	68,099
	-	468,802
	-	648,253
	-	-
	-	26,096
	-	220
	-	4,846
	511,995	1,660,213
Tech Levy	4,418,708.68	66,728,995

(8,170,267.81)

SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320
DEBT SERVICE FUND
BUDGET STATUS REPORT
PERIOD ENDING September 30, 2020

REVENUES		2019-20	Actual	Actual	Encumbrance	Remaining	Percent
		Budget	For Month	For Year		Budget	of Budget
1000	Local, Taxes	23,188,681	357,558.49	357,558.49		22,831,122.51	1.54
2000	Local, Nontax	109,944	1,514.24	1,514.24		108,429.76	1.38
TOTAL REVENUES		23,298,625	359,072.73	359,072.73		22,939,552.27	1.54
EXPENDITURES							
	Matured Bond Exp	13,225,000	.00	.00	.00	13,225,000.00	0.00
	Bond Interest	8,667,181	.00	.00	.00	8,667,181.00	0.00
	Bond Issuance and Bond Related Fees	10,000	.00	.00	.00	10,000.00	0.00
TOTAL EXPENDITURES		21,902,181	.00	.00	.00	21,902,181.00	0.00
Revenues Over (Under) Expenditures		1,396,444	359,072.73	359,072.73			
BEGINNING FUND BALANCE		8,475,986		9,300,906.25			
ENDING FUND BALANCE ACCOUNTS							
GL 830	Restricted for Debt Service	9,872,430		9,659,978.98			
TOTAL ENDING FUND BALANCE		9,872,430		9,659,978.98			

**SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320
ASSOCIATED STUDENT BODY FUND
BUDGET STATUS REPORT
PERIOD ENDING September 30, 2020**

REVENUES		2019-20 Budget	Actual For Month	Actual For Year	Encumbrance	Remaining Budget	Percent of Budget
1000	General Student Body	687,025	74,262.81	74,262.81		612,762.19	10.81
2000	Athletics	384,198	1,371.57	1,371.57		382,826.43	0.36
3000	Classes	69,400	.00	.00		69,400.00	0.00
4000	Clubs	915,245	5,496.99	5,496.99		909,748.01	0.60
6000	Private Moneys	233,000	2,904.35	2,904.35		230,095.65	1.25
TOTAL REVENUES		2,288,868	84,035.72	84,035.72		2,204,832.28	3.67
EXPENDITURES							
1000	General Student Body	506,413	17,661.42	17,661.42	.00	488,751.58	3.49
2000	Athletics	549,760	35,293.12	35,293.12	.00	514,466.88	6.42
3000	Classes	59,090	-	.00	.00	59,090.00	0.00
4000	Clubs	851,158	1,776.13	1,776.13	.00	849,381.87	0.21
6000	Private Moneys	236,166	401.40	401.40	.00	235,764.60	0.17
TOTAL EXPENDITURES		2,202,587	55,132.07	55,132.07	-	2,147,454.93	2.50
Revenues Over (Under) Expenditures		86,281	28,903.65	28,903.65			
BEGINNING FUND BALANCE		799,457		843,269.87			
ENDING FUND BALANCE ACCOUNTS							
GL 819	Restricted for Fund Purposes	885,738		872,173.52			
TOTAL ENDING FUND BALANCE		885,738		872,173.52			

SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320
TRANSPORTATION VEHICLE FUND
BUDGET STATUS REPORT
PERIOD ENDING September 30, 2020

		2019-20	Actual	Actual	Encumbrance	Remaining	Percent
		<u>Budget</u>	<u>For Month</u>	<u>For Year</u>		<u>Budget</u>	<u>of Budget</u>
REVENUES							
2000	Local Nontax	1,500	65.78	65.78		1,434.22	4.39
4000	State, Special Purpose	264,271	.00	.00		264,271.00	0.00
9000	Other Financing Sources	10,000	.00	.00		10,000.00	0.00
	TOTAL REVENUES	<u>275,771</u>	<u>65.78</u>	<u>65.78</u>		<u>275,705.22</u>	<u>0.02</u>
EXPENDITURES							
30	Equipment	385,000	.00	.00	.00	385,000.00	0.00
	TOTAL EXPENDITURES	<u>385,000</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>385,000.00</u>	<u>0.00</u>
Revenues Over (Under) Expenditures		(109,229)	65.78	65.78			
BEGINNING FUND BALANCE		409,286		409,869.47			
ENDING FUND BALANCE ACCOUNTS							
GL 819	Restricted for Fund Purposes	<u>300,057</u>		<u>409,935.25</u>			
	TOTAL ENDING FUND BALANCE	<u>300,057</u>		<u>409,935.25</u>			