



SUMNER-BONNEY LAKE SCHOOL DISTRICT

FINANCIAL REPORTS

JANUARY 31, 2021

SUBMITTED BY: _____

MERRIDITH STEVENS
DIRECTOR OF FINANCE
MATTHEW YOUNG
BUDGET & CONTRACTS MANAGER

REVIEWED AND APPROVED BY:

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CHIEF FINANCE & DISTRICT
OPERATIONS OFFICER



SIGNATURE

3/12/21

DATE



A Great Place to Learn.

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Business Services

March 11, 2021

January 2021 Budget Status Report

Executive Summary

General Fund

- **Enrollment:** January enrollment continues to trend downward, reaching AAFTE of 9,280 for the month, which follows historical patterns as the semester generally closes at a low. There were slight downticks in enrollment for CTE and Running Start for the month. January had another increase in Special Services enrollment, with an additional 17 students added to the program. Based on historical trends we should expect the next month enrollment to have an increase across the board as we transition to second semester.
- In January, we received \$7.7 million in general apportionment and \$1.7 million from state grants. We collected \$37k in levy. The total revenue we received was \$10.5 million. However, we spent \$10.1 million in expenditures mostly on salary and benefits.
- We ended the month with \$28.3 million in fund balance. To date we have collected 37.68% of our budgeted revenues, and we have spent 33.83% of our budgeted expenditures for the 20-21 fiscal year.

Capital Projects Fund:

- In January, we collected \$9K in Property Taxes (Technology Levy), \$7K in Investment earnings and \$465K in impact fees. The total revenue received was \$485K. Total expenditures of approximately \$917K were spent mostly on Mountain View Middle School, Emerald Hills Elementary and Sumner High School Phase 1.
- We ended the month with \$66.1 million in fund balance.

Debt Service Fund:

- In January, we collected \$36K in property tax.
- We ended the month with \$2.8 million in fund balance.

Transportation Vehicle Fund:

- In January there were no transactions in expenditure. The January ending fund balance was \$410K.

ASB Funds:

- Normal business as expected. We ended the month with \$889K in fund balance.

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Student Enrollment Reporting
Fiscal Year 2020-2021
January 2021

	As of January		
	Budget	AAFTE	Difference
K-12	<u>Full-Time Equivalent</u>		
Kindergarten	754.00	620.06	(133.94)
Grade1	764.00	689.25	(74.75)
Grade2	755.00	695.15	(59.85)
Grade3	751.00	693.69	(57.31)
Grade4	737.00	697.13	(39.87)
Grade5	719.00	665.14	(53.86)
Grade6	828.00	763.29	(64.71)
Grade7	821.00	779.51	(41.49)
Grade8	799.00	801.12	2.12
Grade9	861.00	871.94	10.94
Grade10	764.00	798.18	34.18
Grade11	606.00	623.24	17.24
Grade12	561.00	582.57	21.57
Total	9,720.00	9,280.27	(439.73)
ALE	31.00	12.32	(18.68)
CTE			
Grade 7-8	107.00	114.62	7.62
Grade 9-12	454.00	477.94	23.94
Total CTE	561	592.56	31.56
Running Start			
Regular	250	266.73	16.73
Vocational	16	15.18	(0.82)
	266	281.91	15.91

Note: Running Start begins in October

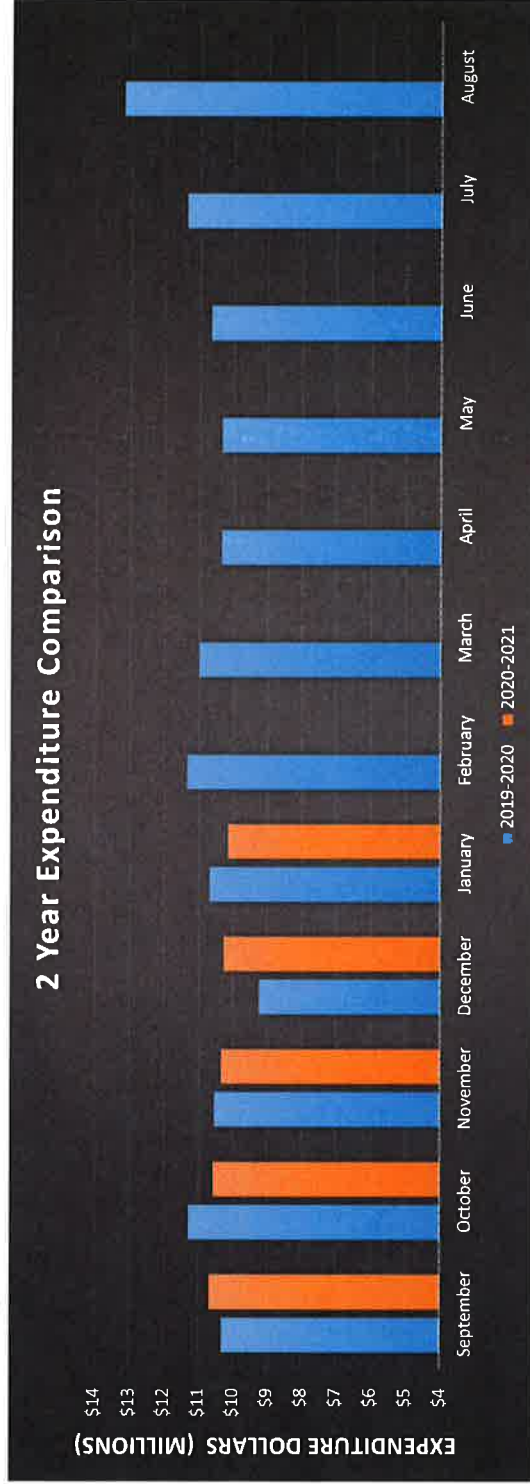
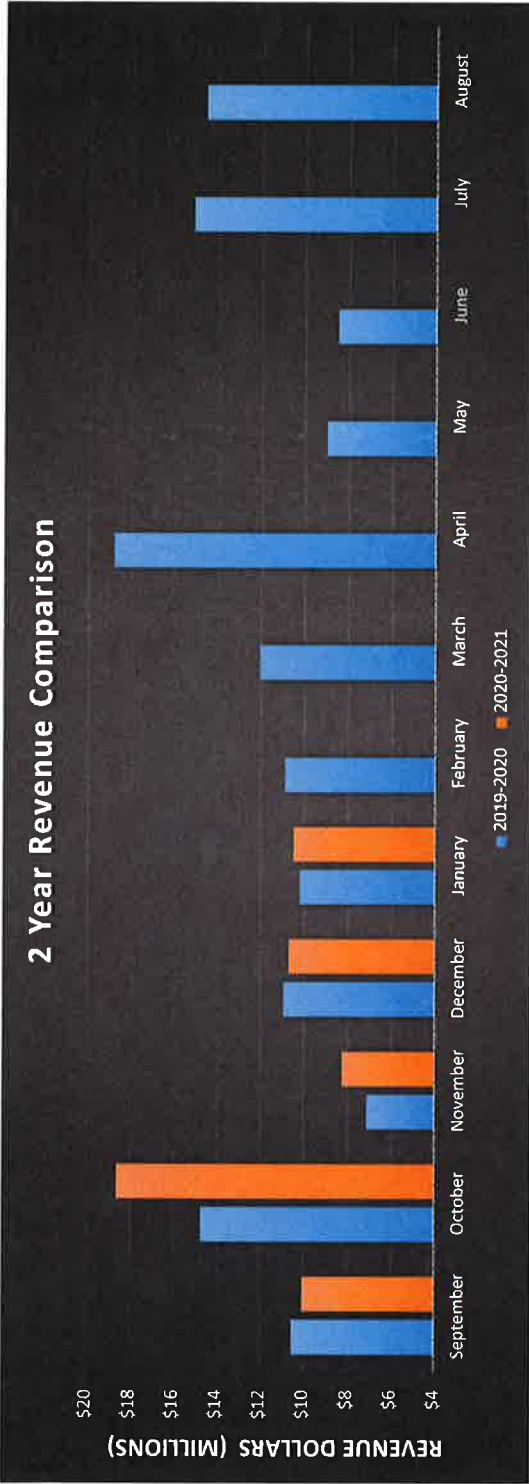
	Head Count		
	Average as of January		
Special Ed			
3-5	98	78.50	(20)
K-21 - Tier 1	631	628.25	(3)
K-21 - Other	507	451.00	(56)
Total	1,236	1,157.75	(78)
ELL (TBIP)			
K-6	277	229.50	(48)
7-12	136	144.25	8
Total TBIP	413	373.75	(39)
Exited TBIP	111	90.50	(21)

2 Year FTE Enrollment Comparison



SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320
GENERAL FUND
BUDGET STATUS REPORT
PERIOD ENDING January 31, 2021

<u>REVENUES</u>	<u>2020-2021</u>	<u>Actual</u>	<u>Actual</u>	<u>Encumbrance</u>	<u>Remaining</u>	<u>Percent</u>
	<u>Budget</u>	<u>For Month</u>	<u>For Year</u>		<u>Budget</u>	<u>of Budget</u>
1000 Local, Taxes	23,966,497	37,633.72	11,057,023.68		12,909,473.32	46.14
2000 Local, Nontax	3,012,757	193,156.34	857,681.31		2,155,075.69	28.47
3000 State, General Purpose	101,008,171	7,746,589.58	35,551,406.89		65,456,764.11	35.20
4000 State, Special Purpose	20,305,257	1,691,179.21	7,254,843.42		13,050,413.58	35.73
5000 Federal, General Purpose	5,000	.00	6,381.28		(1,381.28)	127.63
6000 Federal, Special Purpose	4,539,381	425,080.44	2,734,669.90		1,804,711.10	60.24
7000 Revenues from Other Districts	710,000	361,818.50	361,818.50		348,181.50	50.96
8000 Other Agencies & Associations	89,940	.00	54,940.00		35,000.00	61.09
9000 Other Financing Sources	820,000	65,391.83	324,757.42		495,242.58	39.60
TOTAL REVENUES	154,457,003	10,520,849.62	58,203,522.40		96,253,480.60	37.68
<u>EXPENDITURES</u>						
00 Regular Instruction	91,784,110	6,172,295.97	31,410,314.25	42,672,083.05	17,701,712.70	80.71
10 Regular Instr-Special Purpose	310,128	.00	.00	.00	310,128.00	0.00
20 Special Education	22,157,176	1,559,858.74	7,803,283.85	11,096,912.48	3,256,979.67	85.30
30 Vocational Education	6,079,020	328,850.82	1,669,824.99	2,993,128.43	1,416,066.58	76.71
50&60 Compensatory Education	4,559,259	310,083.78	1,673,675.42	2,030,490.36	855,093.22	81.24
70 Other Instructional Programs	861,887	64,489.24	363,052.77	451,680.77	47,153.46	94.53
80 Community Services	1,921,749	119,800.06	654,300.81	705,455.48	561,992.71	70.76
90 Support Services	26,083,580	1,596,498.51	8,446,267.12	9,686,735.52	7,950,577.36	69.52
TOTAL EXPENDITURES	153,756,911	10,151,877	52,020,719	69,636,486	32,099,704	79.12
Revenues Over (Under) Expenditures	200,092	368,972.50	6,182,803.19			
BEGINNING FUND BALANCE	10,500,000		22,203,982.96			
<u>ENDING FUND BALANCE ACCOUNTS</u>						
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	200,133		10,140,017.52			
GL 891 Unassigned Min Bal Policy	5,700,000		6,516,163.44			
TOTAL ENDING FUND BALANCE	10,700,133.00		28,386,786.15			



Sumner-Bonney Lake School District No. 320
Balance Sheet
As of January 31, 2021
General Fund

Imprest Funds	\$ 316,225.00
Cash on Deposit with County	\$ 4,057,663.42
Warrants Outstanding	\$ (3,481,666.71)
Taxes Receivable	\$ 25,281,774.47
Revenue Due from Other Governments	\$ 307,667.87
Accounts Receivable	\$ 76,229.65
Inventory	\$ 336,451.31
Prepaid Expenses	\$ 223,670.72
Investments	\$ 26,340,690.95
Cash with Trustee	\$ 388,728.29
	<u><u>\$ 53,847,434.97</u></u>

Accounts Payable	\$ 63,877.32
Payroll and Benefits Liabilities	\$ (10,040.43)
Due to Government Agency	\$ 52,009.68
Taxes and Other Deferred Revenues	\$ 25,354,802.25
	<u><u>\$ 25,460,648.82</u></u>

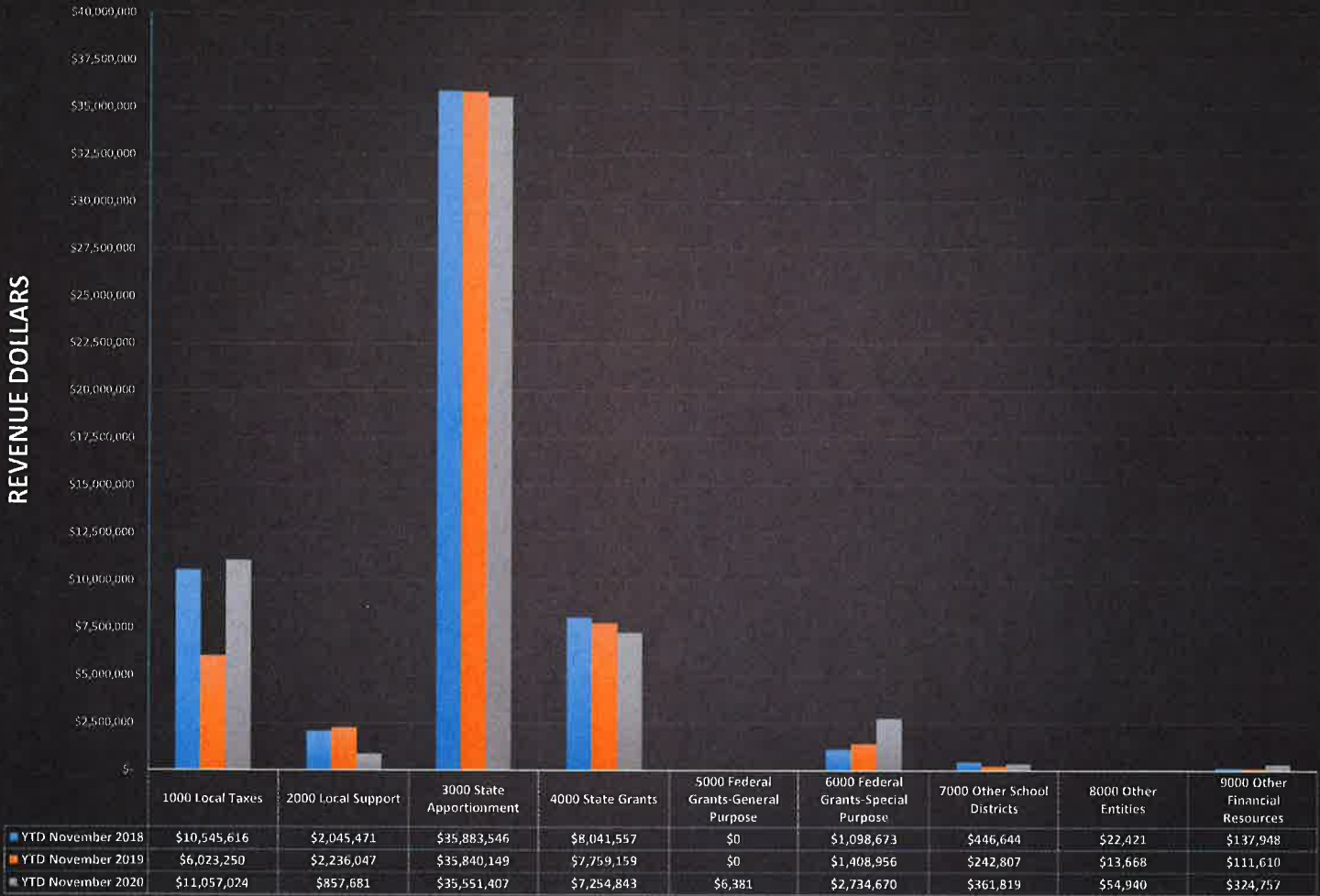
Restricted for Carry Over	\$ 574,215.17
Nonspendable Fund Balance	\$ 1,032,803.21
Designated for Other Items	\$ 500,000.00
Assigned to Other Purposes	\$ 9,623,586.81
Unassigned Minimum Fund Balance	\$ 10,140,017.52
Undesignated Fund Balance	\$ 6,516,163.44
	<u><u>\$ 28,386,786.15</u></u>

Sumner-Bonney Lake School District No. 320
Three Year Comparison of Revenues by Funding Source
As of January 31, 2020
Year to Date

Revenue Source	January 2018-2019 Budget	January 2018-2019 Year to Date	% of Budget Received YTD**	January 2019-2020 Budget	January 2019-2020 Year to Date	% of Budget Received YTD**	January 2020-2021 Budget	January 2020-2021 Year to Date	% of Budget Received YTD**
1000 Local Taxes	\$ 17,209,500	\$ 10,510,429	61.07%	\$ 18,440,124	\$ 5,998,757	32.53%	\$ 23,966,497	\$ 11,057,024	46.14%
2000 Local Support	\$ 5,891,424	\$ 1,683,875	28.58%	\$ 5,086,520	\$ 1,874,842	36.86%	\$ 3,012,757	\$ 857,681	28.47%
3000 State Apportionment	\$ 88,240,011	\$ 28,291,161	32.06%	\$ 94,583,223	\$ 27,970,246	29.57%	\$ 101,008,171	\$ 35,551,407	35.20%
4000 State Grants	\$ 19,520,395	\$ 6,006,533	30.77%	\$ 21,411,513	\$ 6,126,144	28.61%	\$ 20,305,257	\$ 7,254,843	35.73%
5000 Federal Grants-General Purpose	\$ 4,900	\$ -	0.00%	\$ 5,000	\$ -	0.00%	\$ 5,000	\$ 6,381	127.63%
6000 Federal Grants-Special Purpose	\$ 5,382,069	\$ 869,667	16.16%	\$ 5,081,651	\$ 1,106,238	21.77%	\$ 4,539,381	\$ 2,734,670	60.24%
7000 Other School Districts	\$ 918,379	\$ 446,644	48.63%	\$ 750,000	\$ 242,807	32.37%	\$ 710,000	\$ 361,819	50.96%
8000 Other Entities	\$ 92,115	\$ 16,555	17.97%	\$ 136,916	\$ 7,668	5.60%	\$ 89,940	\$ 54,940	61.09%
9000 Other Financial Resources	\$ 885,000	\$ 137,889	15.58%	\$ 832,580	\$ 87,925	10.56%	\$ 820,000	\$ 324,757	39.60%
	\$ 138,143,793	\$ 47,962,753	34.72%	\$ 146,327,527	\$ 43,414,628	29.67%	\$ 154,457,003	\$ 58,203,522	37.68%

** 5 months = 41.66%
of budget

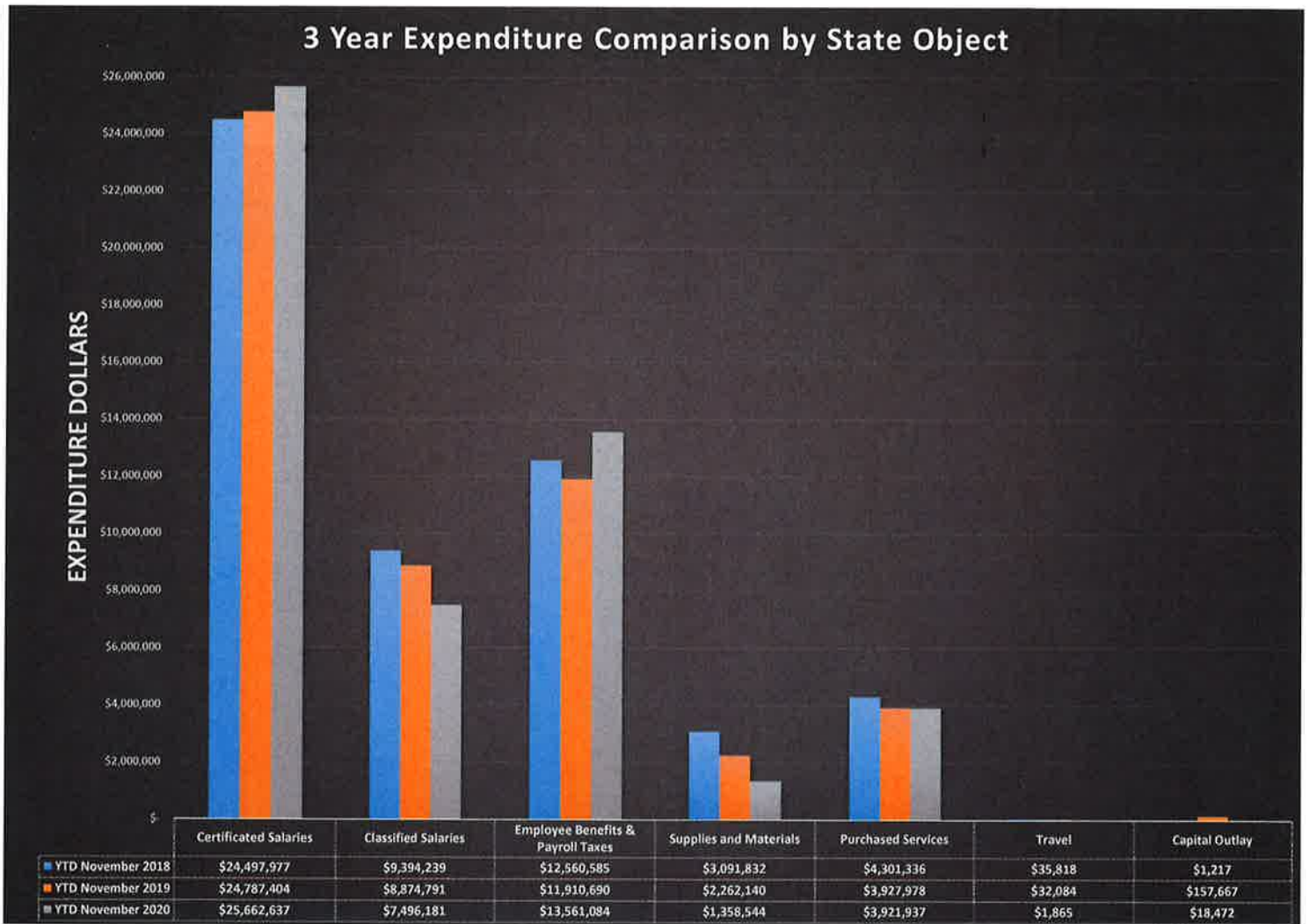
3 Year Revenue Comparison by Funding Source



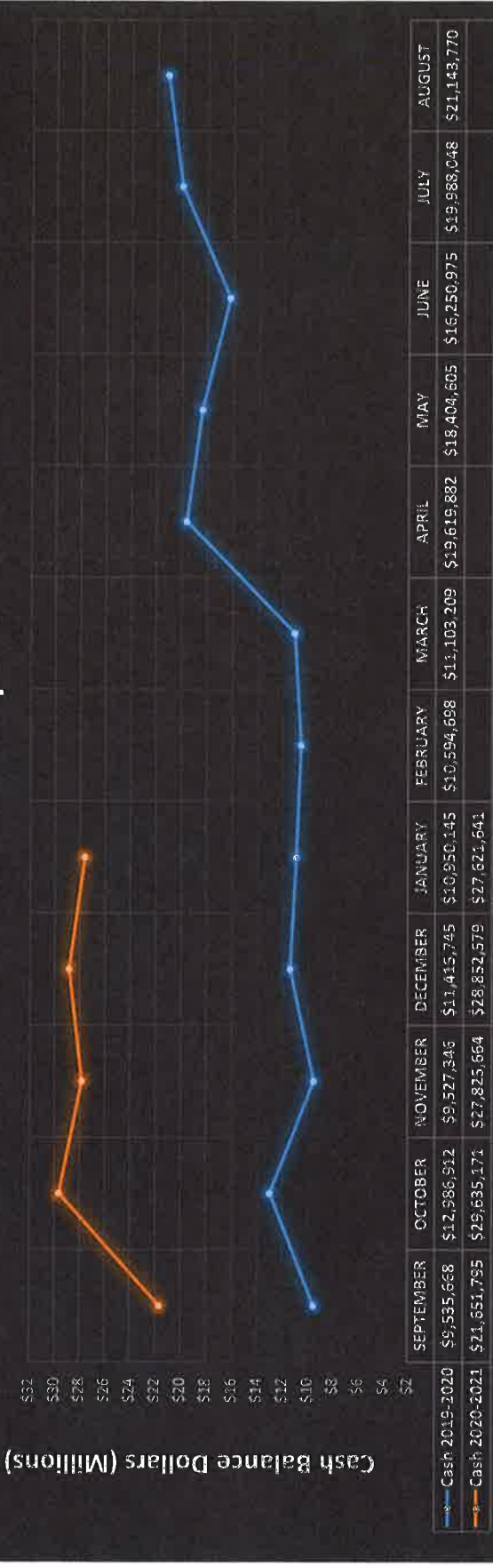
Sumner-Bonney Lake School District No. 320
Three Year Comparison of Expenditures by Object Code
As of January 31, 2020
Year to Date

Expenditures by State Object	January	January	% of Budget	January	January	% of Budget	January	January	% 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	\$ 24,497,977	41.12%	\$ 63,075,253	24,787,404	39.30%	\$ 68,667,616	25,662,637.31	37.37%
3 Salaries-Classified Employees	\$ 23,146,570	\$ 9,394,239	40.59%	\$ 24,435,829	8,874,791	36.32%	\$ 25,915,658	7,496,180.62	28.93%
4 Employee Benefits & Payroll Taxes	\$ 32,479,525	\$ 12,560,585	38.67%	\$ 35,904,444	11,910,690	33.17%	\$ 37,733,214	13,561,083.87	35.94%
5 Supplies and Materials	\$ 9,738,547	\$ 3,091,832	31.75%	\$ 8,232,514	2,262,140	27.48%	\$ 8,771,004	1,358,544.20	15.49%
7 Purchased Services	\$ 11,322,317	\$ 4,301,336	37.99%	\$ 12,985,398	3,927,978	30.25%	\$ 12,485,437	3,921,936.63	31.41%
8 Travel	\$ 184,302	\$ 35,818	19.43%	\$ 159,601	32,084	20.10%	\$ 56,483	1,864.88	3.30%
9 Capital Outlay	\$ 20,000	\$ 1,217	6.09%	\$ 664,868	157,667	23.71%	\$ 127,500	18,471.70	14.49%
	\$ 136,473,405	\$ 53,883,004	39.48%	\$ 145,457,907	\$ 51,952,754	35.72%	\$ 153,756,911	\$ 52,020,719	33.83%

** 5 months = 41.66%
of budget

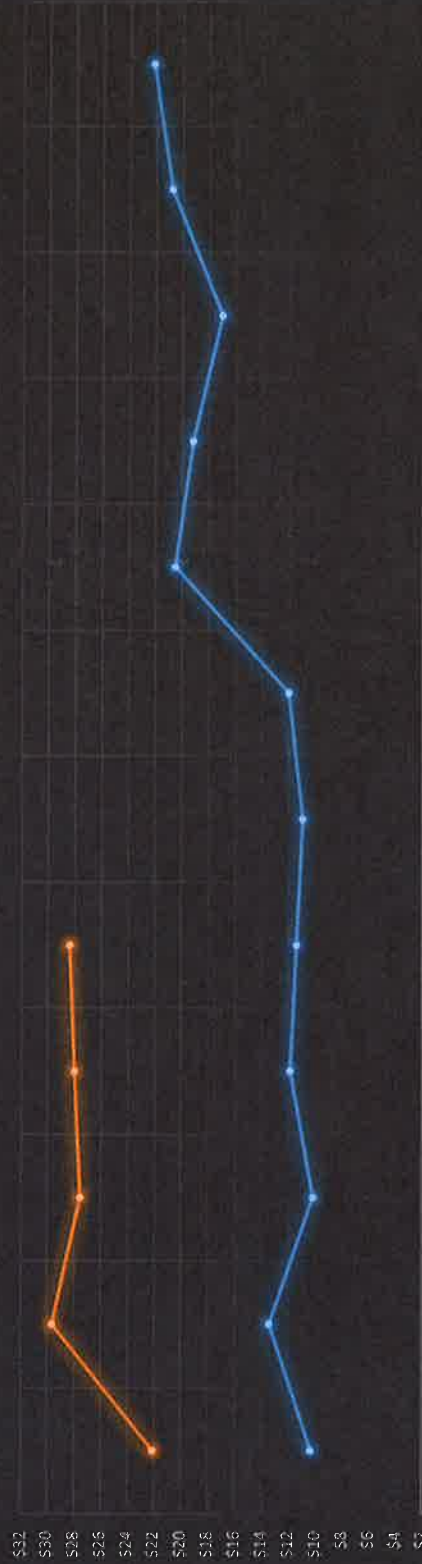


2 Year Cash Comparison



2 Year Fund Balance Comparison

Fund Balance Dollars (Millions)



	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST
FB 2019-2020	\$22,082,868	\$29,652,887	\$27,566,910	\$28,017,814	\$28,386,786	\$28,971,735	\$29,039,054	\$29,511,424	\$29,185,052	\$29,022,545	\$29,799,260	\$22,203,983
FB 2020-2021	\$10,324,226	\$13,411,718	\$10,165,953	\$11,886,099	\$11,411,577	\$10,971,735	\$12,039,054	\$20,511,424	\$19,185,052	\$17,022,545	\$20,799,260	\$22,203,983

SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320
CAPITAL PROJECTS FUND
BUDGET STATUS REPORT
PERIOD ENDING January 31, 2021

		2020-2021	Actual	Actual		Remaining	Percent
REVENUES		Budget	For Month	For Year	Encumbrance	Budget	of Budget
1000	Local, Taxes	5,742,000	9,101.59	2,691,077.78		3,050,922.22	46.87
2000	Local, Nontax	2,014,068	475,931.96	1,262,564.20		751,503.80	62.69
9000	Other Financing Sources	500,000	.00	.00		500,000.00	0.00
TOTAL REVENUES		8,256,068	485,033.55	3,953,641.98		4,302,426.02	47.89
EXPENDITURES							
10	Sites	10,200,000	13,050.00	1,557,552.86	5,035.00	8,637,412.14	15.32
20	Buildings	31,643,079	556,986.13	2,543,282.53	5,551,061.48	23,548,734.99	25.58
30	Equipment	6,903,500	345,976.54	1,404,945.82	211,095.19	5,287,458.99	23.41
90	Debt	1,400	1,400.00	3,800.00	.00	(2,400.00)	271.43
TOTAL EXPENDITURES		48,747,979	917,412.67	5,509,581.21	5,767,191.67	37,471,206.12	23.13
GL 536	Other Uses - Transfers to Other Funds	820,000	64,903.09	323,844.22			
Revenues Over (Under) Expenditures		(41,311,911.00)	(497,282.21)	(1,879,783.45)			
BEGINNING FUND BALANCE		68,184,761		68,024,213.70			
ENDING FUND BALANCE ACCOUNTS							
GL 861	Restricted for Bond Proceeds	5,845,497		34,101,272.33			
GL 862	Committed from Levy Proceeds	4,727,505		6,071,830.95			
GL 863	Restricted for State Proceeds	6,875,012		16,738,401.02			
GL 865	Restricted from Other Proceeds	286,136		270,290.37			
GL 866	Restricted for Impact Fee Proceeds	255,926		1,247,910.84			
GL 889	Assigned to Fund Purposes	8,882,774		7,714,724.74			
TOTAL ENDING FUND BALANCE		26,872,850		66,144,430.25			

Sumner-Bonney Lake School District No. 320
Balance Sheet
As of January 31, 2021
Capital Projects Fund

Cash on Deposit with County	\$	907,867.46	
Warrants Outstanding	\$	(671,462.52)	
Taxes Receivable	\$	5,869,785.92	
Accounts Receivable	\$	18,900.00	
Inventory	\$	13,299.00	
Investments	\$	65,989,213.03	
			<u>\$ 72,127,602.89</u>
Accounts Payable	\$	-	
Retainage Liability	\$	94,486.72	
Unavailable Revenue	\$	18,900.00	
Unavailable Revenue-Taxes	\$	5,869,785.92	
			<u>\$ 5,983,172.64</u>
Reserved from Bond Proceeds	\$	34,101,272.33	
Reserved from Levy Proceeds	\$	6,071,830.95	
Reserved from State Proceeds	\$	16,738,401.02	
Restricted from Other Proceeds	\$	270,290.37	
Restricted from Impact Fees	\$	1,247,910.84	
Assigned to Fund Purposes	\$	7,714,724.74	
			<u>\$ 66,144,430.25</u>

Monthly Capital Project Reporting
Jan-21

Capital Projects Fund - Project Allocations

Beginning Fund Balance As of 1/01/2021	Bond	State	Impact Fees	Other Sources	Project Fund Total
	34,654,988	16,736,402	782,363	8,181,725	60,355,478
Revenue	Bond	State	Impact Fees	Other Sources	Total Project Revenue
Local Property Taxes	-	-	-	-	-
Investment Earnings	4,070	1,999	118	963	7,150
Gifts/Donations/Grants	-	-	-	2,700	2,700
E-Rate Reimbursement	-	-	-	-	-
Impact Fees	-	-	465,430	-	465,430
State Funding	-	-	-	-	-
Total Revenue	4,070	1,999	465,548	3,663	475,280
On-going projects	Bond	State	Impact Fees	Other Sources	Total Project Cost
Technology Projects	-	-	-	-	-
SELC/SMS field	-	-	-	-	-
Mt View MS Expansion	161,408	-	-	-	161,408
SHS Expansion Ph.1	280,291	-	-	-	280,291
Ehli Hill Project	-	-	-	-	-
EHE Replacement	115,288	-	-	-	115,288
Long Range Planning	-	-	-	-	-
Misc. Expenditures	800	-	-	13,650	14,450
Total Expenditure	557,786	-	-	13,650	571,436
Ending Fund Balance As of 1/31/2020	Bond	State	Impact Fees	Other Sources	Project Fund Total
	34,101,272	16,738,401	1,247,911	8,171,738	60,259,321

Project-To-Date Report

On-going projects	Budget	Project-to-date (As of 1-31-2021)	Total Project Cost	Project (Over)/Within Budget
Mt View MS Expansion	17,000,000	-	3,770,369	13,229,631
SHS Expansion Ph.1	59,273,837	31,321	6,569,935	52,703,902
EHE Replacement	28,500,000	633,191	30,695,044	(2,195,044)
	104,773,837	562,405	41,035,348	
		1,226,917		

Tech Levy	CPF Total
6,286,234	66,641,712
Tech Levy Collections	CPF Total Revenue
9,102	9,102
652	7,802
-	2,700
-	-
-	465,430
9,754	485,034
Tech Levy Expenditures	CPF Expenditures
345,977	345,977
64,903	64,903
-	161,408
-	280,291
-	-
-	115,288
-	-
-	14,450
410,880	982,316
Tech Levy	66,144,430

SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320
DEBT SERVICE FUND
BUDGET STATUS REPORT
PERIOD ENDING January 31, 2021

		2020-2021	Actual	Actual		Remaining	Percent
REVENUES		Budget	For Month	For Year	Encumbrance	Budget	of Budget
1000	Local, Taxes	23,188,681	36,105.28	10,294,564.85		12,894,116.15	44.39
2000	Local, Nontax	109,944	299.58	5,326.34		104,617.66	4.84
TOTAL REVENUES		23,298,625	36,404.86	10,299,891.19		12,998,733.81	44.21
EXPENDITURES							
	Matured Bond Exp	13,225,000	.00	12,245,000.00	.00	980,000.00	92.59
	Bond Interest	8,667,181	.00	4,456,021.50	.00	4,211,159.50	51.41
	Bond Issuance Fees	10,000	.00	2,400.00	.00	7,600.00	24.00
TOTAL EXPENDITURES		21,902,181	.00	16,703,421.50	.00	5,198,759.50	76.26
Revenues Over (Under) Expenditures		1,396,444	36,404.86	(6,403,530.31)			
BEGINNING FUND BALANCE		8,475,986		9,300,906.25			
ENDING FUND BALANCE ACCOUNTS							
GL 830	Restricted for Debt Service	9,872,430		2,897,375.94			
TOTAL ENDING FUND BALANCE		9,872,430		2,897,375.94			

**SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320
ASSOCIATED STUDENT BODY FUND
BUDGET STATUS REPORT
PERIOD ENDING January 31, 2021**

		2020-2021	Actual	Actual		Remaining	Percent
REVENUES		Budget	For Month	For Year	Encumbrance	Budget	of Budget
1000	General Student Body	687,025	12,800.10	108,006.31		579,018.69	15.72
2000	Athletics	384,198	355.00	5,894.46		378,303.54	1.53
3000	Classes	69,400	1,045.00	3,273.00		66,127.00	4.72
4000	Clubs	915,245	1,625.09	14,828.94		900,416.06	1.62
6000	Private Moneys	233,000	4,337.84	29,533.08		203,466.92	12.68
TOTAL REVENUES		2,288,868	20,163.03	161,535.79		2,127,332.21	7.06
EXPENDITURES							
1000	General Student Body	506,413	14,143.64	41,126.67	52,000.00	413,286.33	18.39
2000	Athletics	549,760	138.88	48,005.79	.00	501,754.21	8.73
3000	Classes	59,090	-	1,592.89	.00	57,497.11	2.70
4000	Clubs	851,158	2,432.22	9,147.68	6,285.84	835,724.48	1.81
6000	Private Moneys	236,166	6,893.94	15,001.54	.00	221,164.46	6.35
TOTAL EXPENDITURES		2,202,587	23,608.68	114,874.57	58,285.84	2,029,426.59	7.86
Revenues Over (Under) Expenditures		86,281	(3,445.65)	46,661.22			
BEGINNING FUND BALANCE		799,457		843,269.87			
ENDING FUND BALANCE ACCOUNTS							
GL 819	Restricted for Fund Purposes	885,738		889,931.09			
GL 840	Prepaid Items	0		.00			
TOTAL ENDING FUND BALANCE		885,738		889,931.09			

**SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320
TRANSPORTATION VEHICLE FUND
BUDGET STATUS REPORT
PERIOD ENDING January 31, 2021**

		2020-2021	Actual	Actual		Remaining	Percent
REVENUES		Budget	For Month	For Year	Encumbrance	Budget	of Budget
1000	Local Taxes	0	.00	.00		-	0.00
2000	Local Nontax	1,500	43.89	274.91		1,225.09	18.33
3000	State, General Purpose	0	.00	.00		-	0.00
4000	State, Special Purpose	264,271	.00	.00		264,271.00	0.00
5000	Federal, General Purpose	0	.00	.00		-	0.00
6000	Federal, Special Purpose	0	.00	.00		-	0.00
8000	Other Agencies and Associates	0	.00	.00		-	0.00
9000	Other Financing Sources	10,000	.00	.00		10,000.00	0.00
TOTAL REVENUES		275,771	43.89	274.91		275,496.09	0.10
EXPENDITURES							
30	General Student Body	385,000	-	.00	.00	385,000.00	0.00
60	Athletics	0	-	.00	.00	-	0.00
90	Classes	0	-	.00	.00	-	0.00
TOTAL EXPENDITURES		385,000	-	-	-	385,000.00	0.00
Revenues Over (Under) Expenditures		(109,229)	43.89	274.91			
BEGINNING FUND BALANCE		409,286		409,869.47			
ENDING FUND BALANCE ACCOUNTS							
GL 819	Restricted for Fund Purposes	300,057		410,144.38			
TOTAL ENDING FUND BALANCE		300,057		410,144.38			