



SUMNER-BONNEY LAKE SCHOOL DISTRICT

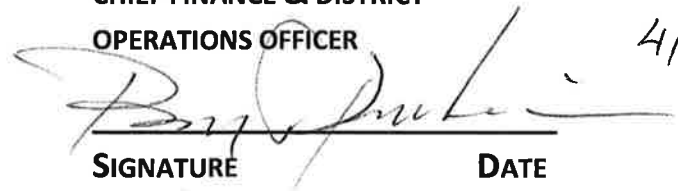
FINANCIAL REPORTS FEBRUARY 28, 2022

SUBMITTED BY:

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SIGNATURE

4/11/22

DATE



A Great Place to Learn.

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Business Services

April 8, 2022

February 2022 Budget Status Report

Executive Summary

General Fund

- **Enrollment:** February enrollment is 9,662.00 AAFTE, a decrease of 1.02 when compared to January and is 358.00 over our projection. Running Start AAFTE decreased by .76 since January, which is 70.01 under our projection. Special Education annual average headcount increased by 12 since January, bringing the total enrollment to 1,268, which is 100 over our projection. TBIP average annual headcount increased by 6 since January and is 83 over our projection. CTE AAFTE decreased by 3.79 since January, bringing the total to 69.12 over our projection. ALE AAFTE decreased by 3.88 since January, which is 111.64 over our projection.
- In February, we received \$338k in property taxes, \$8.4 million in general apportionment, \$1.7 million in State grants and \$1.2 million in Federal Grants. Total revenue received was \$12.0 million. Total Expenditures were \$11.4 million mostly for salary and benefits.
- The district ended the month with \$37.7 million in fund balance. So far, we have spent 42.94% of our budgeted expenditures for the 21-22 fiscal year.

Capital Projects Fund

- In February, we collected \$68k in Property Taxes, \$4.6k in Investment earnings, and \$163k in impact fees. Expenditures were \$3.0 million with expenditures spent mostly on Sumner High School Phase 1 and technology levy.
- We ended the month with \$55.1 million in fund balance.

Debt Service Fund:

- In February we collected \$348k in property tax and \$0.2k in investment earnings.
- The district ended the month with \$3.2 million in fund balance.

ASB Funds:

- Business as normal with ASB. The district ended the month with \$940k in fund balance.

Transportation Vehicle Fund:

- In February we collected \$23 in interest earnings. We purchased an 84
- passenger Blue Bird Bus. The district ended the month with \$209k in fund balance.

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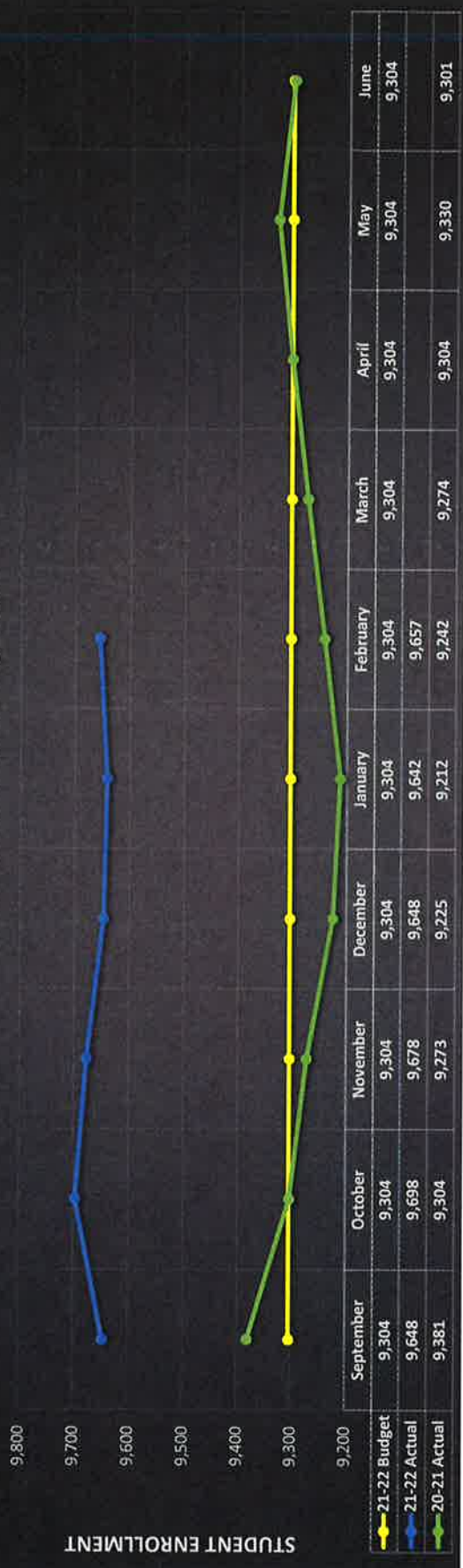
**Student Enrollment Reporting
Fiscal Year 2021-2022
February-22**

	As of February		
	Budget	AAFTE	Difference
K-12	<u>Full-Time Equivalent</u>		
Kindergarten	653.00	709.36	56.36
Grade1	646.00	671.18	25.18
Grade2	704.00	713.13	9.13
Grade3	700.00	773.22	73.22
Grade4	698.00	725.26	27.26
Grade5	702.00	722.45	20.45
Grade6	695.00	717.35	22.35
Grade7	761.00	775.62	14.62
Grade8	774.00	798.53	24.53
Grade9	870.00	900.42	30.42
Grade10	867.00	848.34	(18.66)
Grade11	639.00	675.38	36.38
Grade12	595.00	631.76	36.76
Total	9,304.00	9,662.00	358.00
ALE	38.00	149.64	111.64
CTE			
Grade 7-8	108.00	112.11	4.11
Grade 9-12	474.00	539.01	65.01
Total CTE	582.00	651.12	69.12
Running Start			
Regular	266.00	203.73	(62.27)
Vocational	15.00	7.26	(7.74)
	281.00	210.99	(70.01)

Note: Running Start begins in October

	Head Count		
Special Ed			
3-5	85.00	112.00	27.00
K-21 - Tier 1	695.00	721.00	26.00
K-21 - Other	388.00	435.00	47.00
Total	1,168.00	1,268.00	100.00
ELL (TBIP)			
K-6	230.00	251.00	21.00
7-12	145.00	207.00	62.00
Total TBIP	375.00	458.00	83.00
Exited TBIP	91.00	84.00	(7.00)

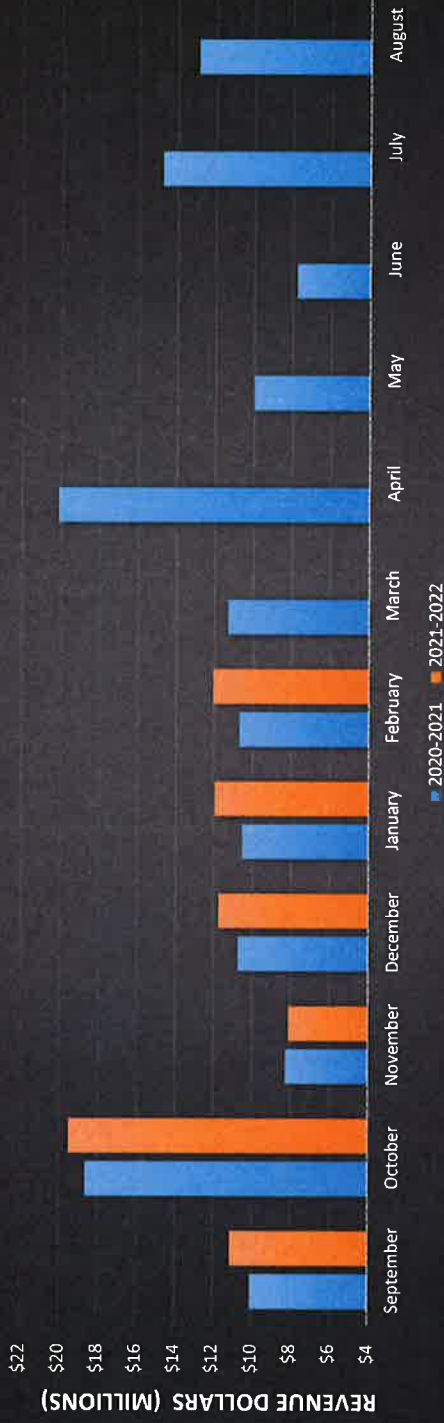
2 Year FTE Enrollment Comparison



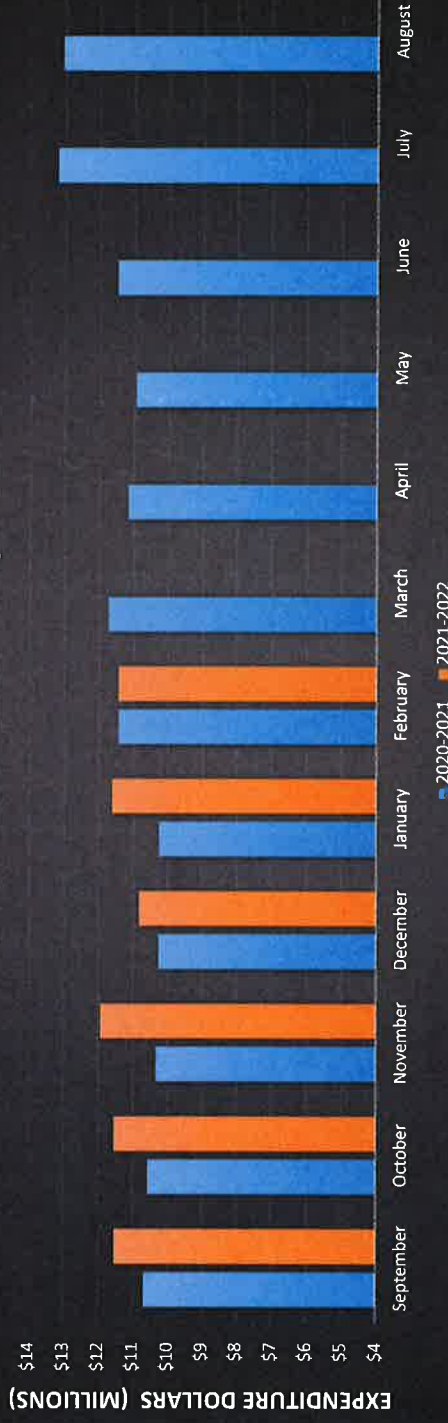
SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320
GENERAL FUND
BUDGET STATUS REPORT
PERIOD ENDING February 28, 2022

		2021-2022	Actual	Actual		Remaining	Percent
REVENUES		Budget	For Month	For Year	Encumbrance	Budget	of Budget
1000	Local, Taxes	25,081,282	338,301	11,817,911		13,263,371	47.12
2000	Local, Nontax	2,683,716	258,905	1,575,500		1,108,216	58.71
3000	State, General Purpose	96,117,904	8,405,571	45,307,700		50,810,204	47.14
4000	State, Special Purpose	20,891,959	1,786,751	9,697,426		11,194,534	46.42
5000	Federal, General Purpose	6,000	19,649	19,649		(13,649)	327.49
6000	Federal, Special Purpose	11,780,576	1,204,840	5,303,182		6,477,394	45.02
7000	Revenues from Other Districts	710,000	242	434,996		275,004	61.27
8000	Other Agencies & Associations	78,236	22,024	113,142		(34,906)	144.62
9000	Other Financing Sources	400,000	15,777	130,755		269,245	32.69
TOTAL REVENUES		157,749,673	12,052,061	74,400,261		83,349,412	47.16
EXPENDITURES							
00	Regular Instruction	93,705,777	6,758,599	39,972,176	36,834,279	16,899,322	81.97
10	Regular Instr-Special Purpose	3,079,493	141,542	1,140,732	735,508	1,203,253	60.93
20	Special Education	22,456,772	1,667,602	9,853,114	9,718,491	2,885,167	87.15
30	Vocational Education	6,450,958	422,979	2,491,992	2,271,120	1,687,846	73.84
50&60	Compensatory Education	4,726,018	299,676	1,798,738	1,603,586	1,323,694	71.99
70	Other Instructional Programs	1,080,861	78,657	520,760	470,117	89,983	91.67
80	Community Services	2,120,293	162,246	930,217	747,468	442,608	79.13
90	Support Services	26,838,416	1,909,977	12,208,252	9,545,832	5,084,332	81.06
TOTAL EXPENDITURES		160,458,588	11,441,279	68,915,981	61,926,402	29,616,206	81.54
GL 536	Other Uses - Transfers to Other Funds	950,000.00	348,966.46	376,302.65			
Revenues Over (Under) Expenditures		(3,658,915)	261,816	5,107,978			
BEGINNING FUND BALANCE		25,000,000		32,671,641			
ENDING FUND BALANCE ACCOUNTS							
GL 821	Restricted, Carryover	800,000		344,007			
GL 840	Prepaid Items	1,000,000		451,648			
GL 870	Committed to Other Purposes	1,250,000		7,943,720			
GL 888	Assigned to Other Purposes	4,800,000		12,058,119			
GL 890	Unassigned Fund Balance	5,468,082		10,235,101			
GL 891	Unassigned Min Bal Policy	8,022,929		6,747,024			
TOTAL ENDING FUND BALANCE		21,341,011		37,779,619			

2 Year Revenue Comparison



2 Year Expenditure Comparison



Sumner-Bonney Lake School District No. 320
Balance Sheet
As of February 28, 2022
General Fund

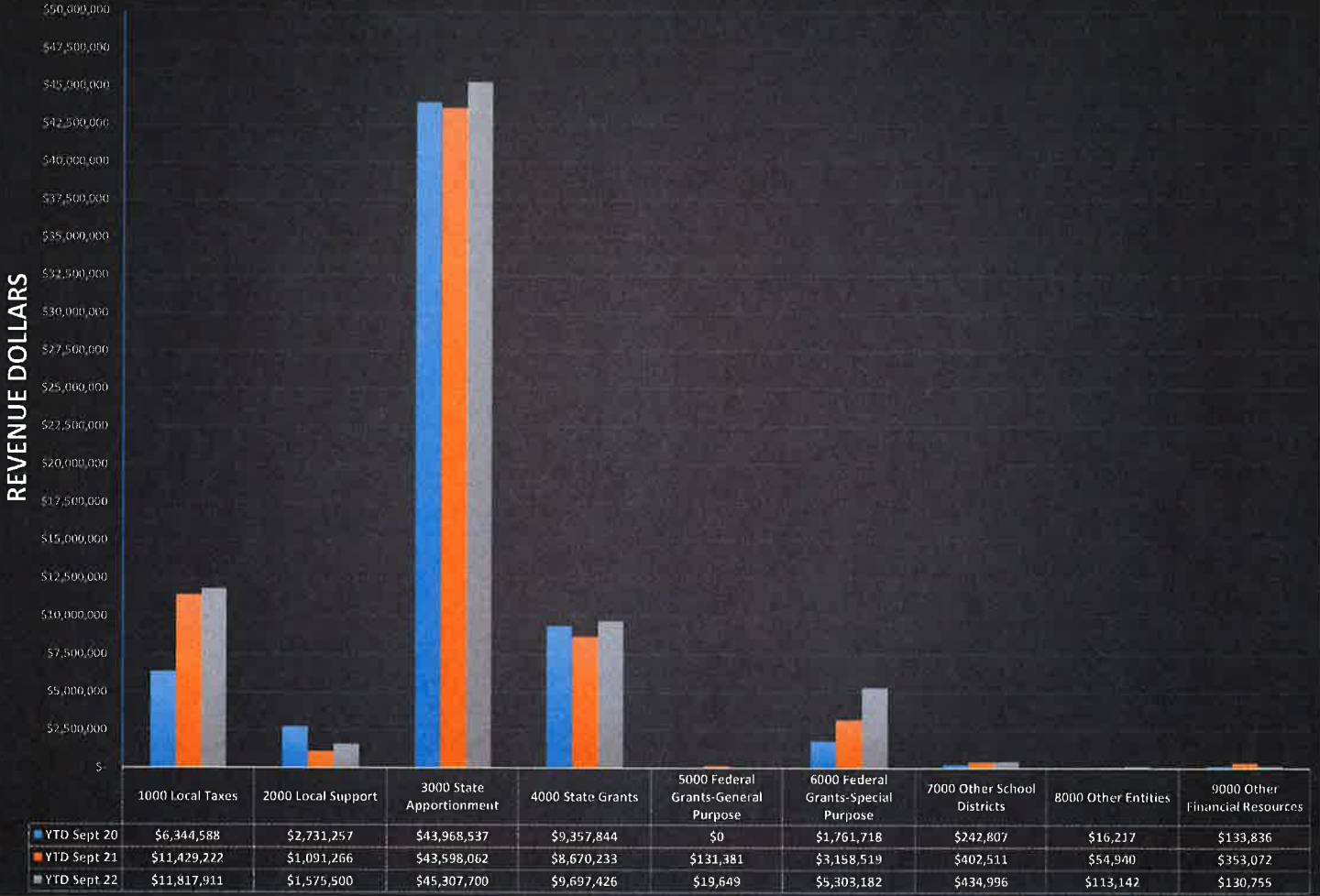
Imprest Funds	\$	316,225	
Cash on Deposit with County	\$	6,632,163	
Warrants Outstanding	\$	(3,593,096)	
Taxes Receivable	\$	26,171,972	
Revenue Due from Other Governments	\$	295,631	
Accounts Receivable	\$	105,152	
Inventory	\$	184,424	
Prepaid Expenses	\$	7,677	
Investments	\$	33,762,720	
Cash with Trustee	\$	389,192	
			<u><u>\$ 64,272,060</u></u>
Accounts Payable	\$	88,450	
Payroll and Benefits Liabilities	\$	112,203	
Retainage	\$	1,121	
Due to Government Agency	\$	20,847	
Taxes and Other Deferred Revenues	\$	26,269,820	
			<u><u>\$ 26,492,441</u></u>
Restricted for Carry Over	\$	344,007	
Nonspendable Fund Balance	\$	451,648	
Committed Fund Balance	\$	7,943,720	
Assigned to Other Purposes	\$	12,058,119	
Unassigned Minimum Fund Balance	\$	10,235,101	
Undesignated Fund Balance	\$	6,747,024	
			<u><u>\$ 37,779,619</u></u>

Sumner-Bonney Lake School District No. 320
Three Year Comparison of Revenues by Funding Source
As of February 28, 2022
Year to Date

Revenue Source	Feb	Feb	% of Budget	Feb	Feb	% of Budget	Feb	Feb	% of Budget
	2019-2020 Budget	2019-2020 Year to Date	Received YTD**	2020-2021 Budget	2020-2021 Year to Date	Received YTD**	2021-2022 Budget	2021-2022 Year to Date	Received YTD**
1000 Local Taxes	\$ 18,440,124	\$ 6,344,588	34.41%	\$ 23,966,497	\$ 11,429,222	34.41%	\$ 25,081,282	\$ 11,817,911	47.12%
2000 Local Support	\$ 5,120,000	\$ 2,731,257	53.34%	\$ 3,012,757	\$ 1,091,266	53.34%	\$ 2,683,716	\$ 1,575,500	58.71%
3000 State Apportionment	\$ 95,403,478	\$ 43,968,537	46.09%	\$ 100,734,371	\$ 43,598,062	46.09%	\$ 96,117,904	\$ 45,307,700	47.14%
4000 State Grants	\$ 20,825,540	\$ 9,357,844	44.93%	\$ 20,305,257	\$ 8,670,233	44.93%	\$ 20,891,959	\$ 9,697,426	46.42%
5000 Federal Grants-General Purpose	\$ 5,000	\$ -	0.00%	\$ 278,800	\$ 131,381	0.00%	\$ 6,000	\$ 19,649	327.49%
6000 Federal Grants-Special Purpose	\$ 4,896,369	\$ 1,761,718	35.98%	\$ 4,539,381	\$ 3,158,519	35.98%	\$ 11,780,576	\$ 5,303,182	45.02%
7000 Other School Districts	\$ 750,000	\$ 242,807	32.37%	\$ 710,000	\$ 402,511	32.37%	\$ 710,000	\$ 434,996	61.27%
8000 Other Entities	\$ 54,436	\$ 16,217	29.79%	\$ 89,940	\$ 54,940	29.79%	\$ 78,236	\$ 113,142	144.62%
9000 Other Financial Resources	\$ 832,580	\$ 133,836	16.07%	\$ 820,000	\$ 353,072	16.07%	\$ 400,000	\$ 130,755	32.69%
	\$ 146,327,527	\$ 64,556,804	44.12%	\$ 154,457,003	\$ 68,889,207	44.60%	\$ 157,749,673	\$ 74,400,261	47.16%

** 6 months = 50.00%
of budget

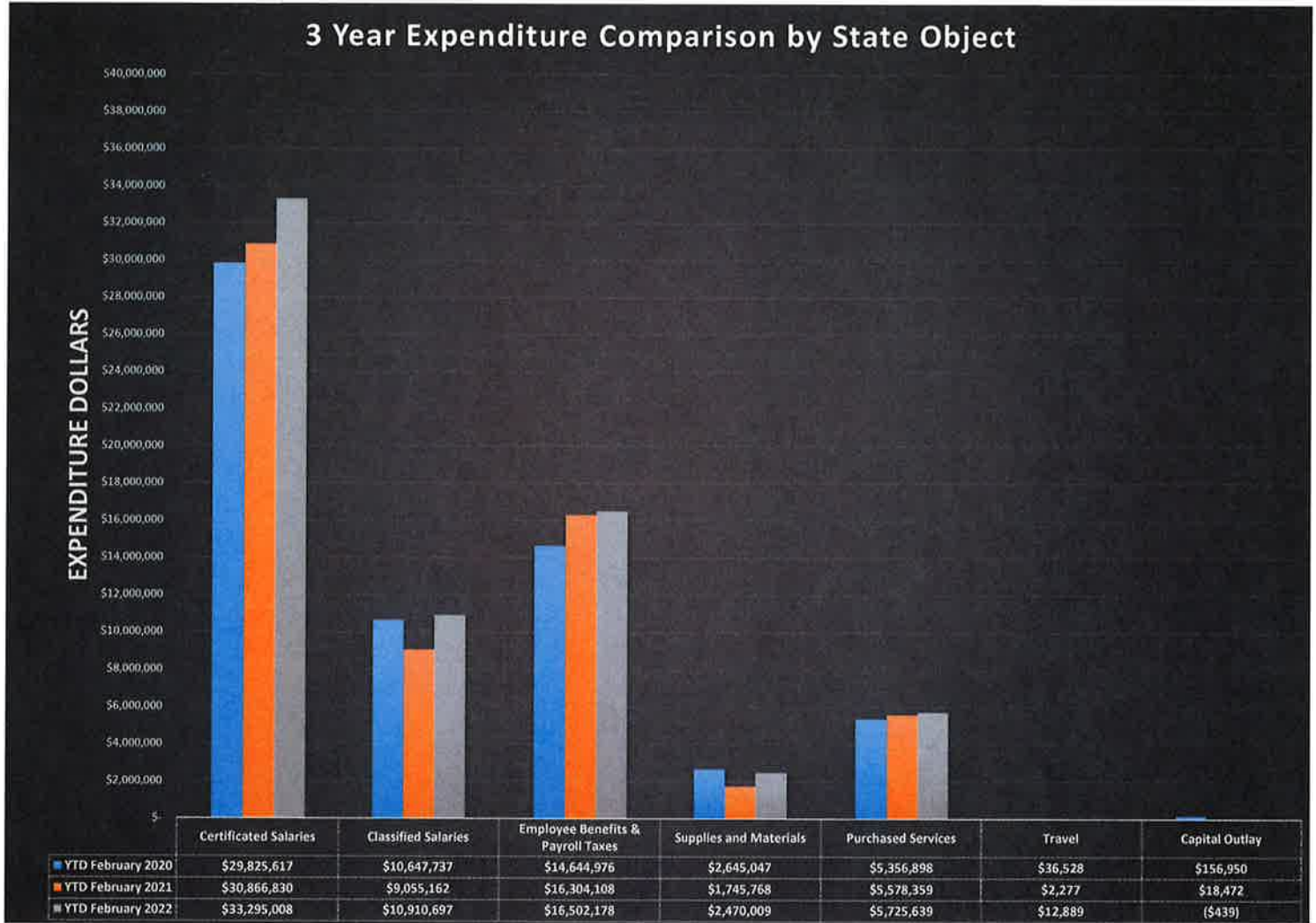
3 Year Revenue Comparison by Funding Source



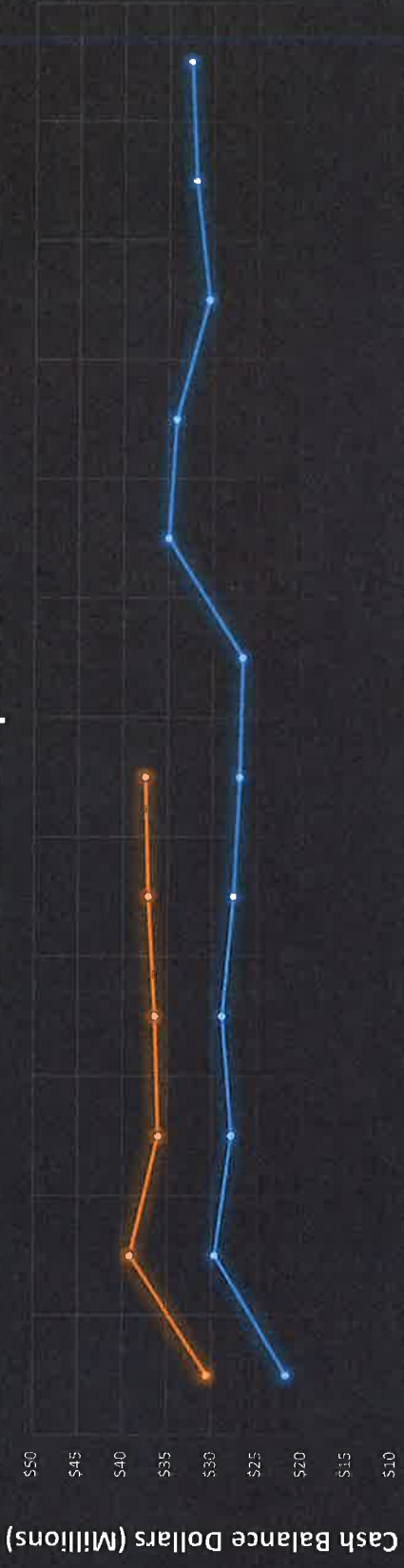
Sumner-Bonney Lake School District No. 320
Three Year Comparison of Expenditures by Object Code
As of February 28, 2022
Year to Date

Expenditures by State Object	Feb	Feb	% of Budget	Feb	Feb	% of Budget	Feb	Feb	% of Budget
	2019-2020 Budget	2019-2020 Year to Date	Expended YTD**	2020-2021 Budget	2020-2021 Year to Date	Expended YTD**	2021-2022 Budget	2021-2022 Year to Date	Expended YTD**
2 Certificated Salaries	\$ 63,075,253	\$ 29,825,617	47.29%	\$ 68,608,436	\$ 30,866,830	44.99%	\$ 71,549,125	\$ 33,295,008	46.53%
3 Classified Salaries	\$ 24,435,829	\$ 10,647,737	43.57%	\$ 25,706,574	\$ 9,055,162	35.23%	\$ 27,475,949	\$ 10,910,697	39.71%
4 Employee Benefits & Payroll Taxes	\$ 35,904,444	\$ 14,644,976	40.79%	\$ 38,005,922	\$ 16,304,108	42.90%	\$ 36,796,077	\$ 16,502,178	44.85%
5 Supplies and Materials	\$ 8,232,514	\$ 2,645,047	32.13%	\$ 8,757,342	\$ 1,745,768	19.93%	\$ 10,029,034	\$ 2,470,009	24.63%
7 Purchased Services	\$ 12,985,398	\$ 5,356,898	41.25%	\$ 12,494,655	\$ 5,578,359	44.65%	\$ 14,216,530	\$ 5,725,639	40.27%
8 Travel	\$ 159,601	\$ 36,528	22.89%	\$ 56,483	\$ 2,277	4.03%	\$ 98,928	\$ 12,889	13.03%
9 Capital Outlay	\$ 664,868	\$ 156,950	23.61%	\$ 127,500	\$ 18,472	14.49%	\$ 292,945	\$ (439)	-0.15%
	\$ 145,457,907	\$ 63,313,753	43.53%	\$ 153,756,911	\$ 63,570,974	41.35%	\$ 160,458,588	\$ 68,915,981	42.95%

** 6 months = 50.00%
of budget



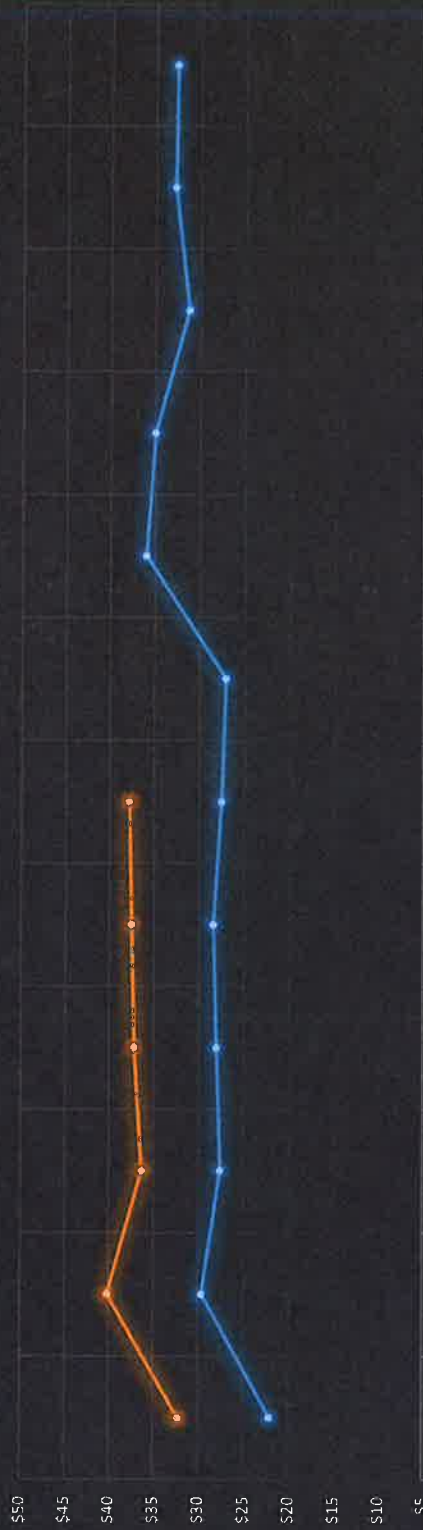
2 Year Cash Comparison



	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST
Cash 2020-2021	\$21,651,795	\$29,635,171	\$27,852,579	\$28,852,579	\$27,621,641	\$26,953,854	\$26,644,008	\$34,929,888	\$34,061,147	\$30,460,132	\$31,928,678	\$32,509,978
Cash 2021-2022	\$30,507,157	\$39,109,168	\$36,018,957	\$36,401,865	\$37,154,241	\$37,507,204	\$26,644,008	\$34,929,888	\$34,061,147	\$30,460,132	\$31,928,678	\$32,509,978

2 Year Fund Balance Comparison

Fund Balance Dollars (Millions)



	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST
Sum of 2020-2021	\$22,082,868	\$29,652,887	\$27,566,910	\$28,017,814	\$28,386,786	\$27,522,216	\$27,059,438	\$36,013,432	\$35,019,662	\$31,288,385	\$32,853,816	\$32,671,641
Sum of 2021-2022	\$32,236,404	\$40,168,723	\$36,312,539	\$37,190,252	\$37,517,803	\$37,779,619						

SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320
CAPITAL PROJECTS FUND
BUDGET STATUS REPORT
PERIOD ENDING February 28, 2022

		2021-2022	Actual	Actual		Remaining	Percent
REVENUES		Budget	For Month	For Year	Encumbrance	Budget	of Budget
1000	Local, Taxes	5,429,878	68,409	2,732,693		2,697,185	50.33
2000	Local, Nontax	1,085,772	170,507	995,756		90,016	91.71
4000	State, Special Purpose	13,340,168		20,498		13,319,670	0.15
9000	Other Financing Sources	950,000	348,966	376,303		573,697	39.61
TOTAL REVENUES		20,805,818	587,882	4,125,251		16,680,568	19.83
EXPENDITURES							
10	Sites	7,950,000	11,806	340,211	1,124,896	6,484,892	18.43
20	Buildings	60,936,400	2,069,391	14,126,271	39,691,717	7,118,412	88.32
30	Equipment	9,340,096	986,243	1,590,740	797,274	6,952,082	25.57
90	Debt	3,800				3,800	0.00
TOTAL EXPENDITURES		78,230,296	3,067,441	16,057,222	41,613,887	20,559,186	73.72
GL 536	Other Uses - Transfers to Other Funds	400,000	15,777	128,786			
Revenues Over (Under) Expenditures		(57,824,478)	(2,495,336)	(12,060,758)			
BEGINNING FUND BALANCE		64,508,855		67,246,792			
ENDING FUND BALANCE ACCOUNTS							
GL 840	Restricted for Inventory	0		13,299			
GL 861	Restricted for Bond Proceeds	1,179,190		19,966,131			
GL 862	Committed from Levy Proceeds	3,467,282		9,112,442			
GL 863	Restricted for State Proceeds	874,054		16,921,178			
GL 865	Restricted from Other Proceeds	288,122		305,708			
GL 866	Restricted for Impact Fee Proceeds	367,749		952,725			
GL 889	Assigned to Fund Purposes	507,980		7,914,551			
TOTAL ENDING FUND BALANCE		6,684,377		55,186,034			

Sumner-Bonney Lake School District No. 320
Balance Sheet
February 28, 2022
Capital Projects Fund

Cash on Deposit with County	\$	3,438,510	
Warrants Outstanding	\$	(2,994,383)	
Taxes Receivable	\$	5,210,774	
Accounts Receivable	\$	16,200	
Inventory	\$	13,299	
Investments	\$	54,767,243	
			\$ 60,451,643
Accounts Payable	\$	-	
Retainage Liability	\$	38,635	
Unavailable Revenue	\$	16,200	
Unavailable Revenue-Taxes	\$	5,210,774	
			\$ 5,265,609
Reserved for Inventory	\$	13,299	
Reserved from Bond Proceeds	\$	19,966,131	
Reserved from Levy Proceeds	\$	9,112,442	
Reserved from State Proceeds	\$	16,921,178	
Restricted from Other Proceeds	\$	305,708	
Restricted from Impact Fees	\$	952,725	
Assigned to Fund Purposes	\$	7,914,551	
			\$ 55,186,034

Monthly Capital Project Reporting
Feb-22

Capital Projects Fund - Project Allocations									
Beginning Fund Balance	Bond	State	Impact Fees	Other Sources	Project Fund Total				
2/1/2022	22,031,017	16,919,744	789,524	7,882,008	47,622,293				
Revenue	Bond	State	Impact Fees	Other Sources	Total Project Revenue				
Local Property Taxes	-	-	-	-	-				
Investment Earnings	1,698	1,439	71	700	3,908				
Gifts/Donations/Grants	-	-	-	2,700	2,700				
E-Rate Reimbursement	-	-	-	-	-				
Impact Fees	-	-	163,130	-	163,130				
Transfers In	-	-	-	348,966	348,966				
State Funding	-	-	-	-	-				
Total Revenue	1,698	1,439	163,201	352,367	518,704				
On-going projects	Bond	State	Impact Fees	Other Sources	Total Project Cost				
Technology Projects	-	-	-	-	-				
SELC/SMS field	4,733	-	-	-	4,733				
Mt View MS Expansion	2,061,851	-	-	-	2,061,851				
SHS Expansion Ph.1	-	-	-	-	-				
Long Range Planning	-	-	-	-	-				
ESSER II & ESSER III Projects	-	-	-	-	-				
Misc. Expenditures-LMS Queing CWE Drainage	-	-	-	14,613	14,613				
Total Expenditure	2,066,584	-	-	14,613	2,081,198				
Ending Fund Balance	Bond	State	Impact Fees	Other Sources	Project Fund Total				
2/28/2022	19,966,130	16,921,183	952,725	8,219,761	46,059,800				
Project-To-Date Report	Budget	State	Impact Fees	Other Sources	Total Project Cost	Project (Over)/Within Budget			
On-going projects	17,000,000	-	2,104,969	-	6,806,930	10,193,070			
Mt View MS Expansion	59,000,000	-	772,968	-	17,757,935	41,242,065			
SHS Expansion Ph.1	2,100,000	-	-	-	-	2,100,000			
BLHS/MMS Traffic Improvements	1,600,000	-	-	14,486	14,486	1,585,514			
Lakeridge Queueing	1,050,000	-	-	-	-	1,050,000			
BLHS Classroom Improvements	400,000	-	-	-	-	400,000			
CWE Playground	1,400,000	-	-	-	-	1,400,000			
SHS Light/Turf Upgrade	950,000	-	-	-	-	950,000			
MMS Exterior Repair	939,200	-	-	278,715	278,715	660,485			
ESSER II	200,000	-	-	103,290	103,290	96,710			
CWE Drainage	84,639,200	-	2,877,998	396,491	24,961,357	59,677,843			

Tech Levy		Total CPF
Tech Levy	10,059,080	CPF Total 57,681,373
Tech Levy Collections	68,409	CPF Total Revenue 68,409
	769	4,677
	-	2,700
	-	-
	-	163,130
	-	348,966
	69,178	587,882
Tech Levy Expenditures	986,243	CPF Expenditures 986,243
	15,777	15,777
	-	4,733
	-	2,061,851
	-	-
	-	14,613
	1,002,020	3,083,218
Tech Levy	9,126,237	55,186,035

SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320
DEBT SERVICE FUND
BUDGET STATUS REPORT
PERIOD ENDING February 28, 2022

REVENUES		2021-2022	Actual	Actual	Encumbrance	Remaining	Percent
		Budget	For Month	For Year		Budget	of Budget
1000	Local, Taxes	25,611,263	348,105	11,623,526		13,987,737	45.38
2000	Local, Nontax	8,217	227	2,866		5,351	34.88
TOTAL REVENUES		25,619,480	348,332	11,626,392		13,993,089	45.38
EXPENDITURES							
11	Matured Bond Exp	16,130,000		15,170,000		960,000	94.05
21	Bond Interest	8,016,862		4,196,459		3,820,403	52.35
41	Bond Issuance Fees	25,000		2,376		22,624	9.50
TOTAL EXPENDITURES		24,171,862		19,368,835		4,803,027	80.13
Revenues Over (Under) Expenditures		1,447,618	348,332	(7,742,444)			
BEGINNING FUND BALANCE		11,353,314		11,012,529			
ENDING FUND BALANCE ACCOUNTS							
GL 830	Restricted for Debt Service	12,800,932		3,270,086			
TOTAL ENDING FUND BALANCE		12,800,932		3,270,086			

**SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320
ASSOCIATED STUDENT BODY FUND
BUDGET STATUS REPORT
PERIOD ENDING February 28, 2022**

		2021-2022	Actual	Actual		Remaining	Percent
REVENUES		Budget	For Month	For Year	Encumbrance	Budget	of Budget
1000	General Student Body	658,603	30,415	281,984		376,619	42.82
2000	Athletics	457,718	10,533	177,743		279,975	38.83
3000	Classes	81,000	1,551	3,990		77,010	4.93
4000	Clubs	857,402	11,663	78,354		779,048	9.14
6000	Private Moneys	222,820	1,256	25,920		196,900	11.63
TOTAL REVENUES		2,277,543	55,418	567,990		1,709,553	24.94
EXPENDITURES							
1000	General Student Body	507,585	27,002	140,351	71,000	296,234	41.64
2000	Athletics	612,338	20,736	184,403		427,934	30.11
3000	Classes	64,067	522	5,073	8,890	50,104	21.79
4000	Clubs	829,829	16,877	106,280	6,903	716,647	13.64
6000	Private Moneys	229,786	1,949	21,994		207,792	9.57
TOTAL EXPENDITURES		2,243,605	67,086	458,101	86,793	1,698,712	24.29
Revenues Over (Under) Expenditures		33,938	(11,668)	109,890			
BEGINNING FUND BALANCE		723,962		831,027			
ENDING FUND BALANCE ACCOUNTS							
GL 819	Restricted for Fund Purposes	757,900		940,916			
TOTAL ENDING FUND BALANCE		757,900		940,916			

**SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320
TRANSPORTATION VEHICLE FUND
BUDGET STATUS REPORT
PERIOD ENDING February 28, 2022**

REVENUES		2021-2022 Budget	Actual For Month	Actual For Year	Encumbrance	Remaining Budget	Percent of Budget
2000	Local Nontax	500	23	199		301	39.75
4000	State, Special Purpose	273,956				273,956	0.00
9000	Other Financing Sources	10,000				10,000	0.00
TOTAL REVENUES		284,456	23	199		284,258	0.07
EXPENDITURES							
30	Equipment	544,668	157,146	338,467	82,428	123,773	77.28
TOTAL EXPENDITURES		544,668	157,146	338,467	82,428	123,773	77.28
Revenues Over (Under) Expenditures		(260,212)	(157,123)	(338,268)			
BEGINNING FUND BALANCE		544,668		548,150			
ENDING FUND BALANCE ACCOUNTS							
GL 819	Restricted for Fund Purposes	284,456		209,882			
TOTAL ENDING FUND BALANCE		284,456		209,882			