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**Finance Officer/Treasurer's Report
Month Ending September 2022**

Beginning Balance for the Month	\$	1,039,890.98
Total of All Receipts for the Month	\$	378,475.11
Total of All Receipts and Beginning Balance	\$	1,418,366.09
Disbursements	\$	550,689.99
Balance at the Close of the Month (Cash in Bank)	\$	867,676.10

Fund Cash Balances:

General Fund	Fund 1	\$	673,590.38
* Special Projects-Grants	Fund 2	\$	(188,807.83)
**District School Activity Fund	Fund 21	\$	25,558.35
***School Activity Fund	Fund 25	\$	22,432.78
Capital Outlay	Fund 310	\$	57,365.88
Building Fund	Fund 320	\$	232,164.13
Construction	Fund 360	\$	23,021.92
Food Service	Fund 51	\$	22,350.49

Total Cash in Bank of All Funds	\$	867,676.10
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Finance Officer/Treasurer's Report for October 17, 2022

Signed: 

Finance Officer/Treasurer Comments:

* See attached special projects fund 2 projects spreadsheet showing cash balances of individual projects that make up the (\$188,807.83) above.

** See attached special projects fund 21 projects spreadsheet showing cash balances of individual projects that make of the \$25,558.35 above.

*** See attached special projects fund 25 projects spreadsheet showing cash balances of individual projects that make of the \$22,432.78 above.

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DISTRICT STATE, FEDERAL, & LOCAL GRANTS/PROJECTS- Fund 2				
Sep-22				
<u>Project</u>	<u>Grant</u>	<u>Reimb.</u>	<u>Name of Project</u>	<u>Red/Black</u>
010J	L	Received	AWARDS DONATIONS	\$ 4,060.78
011J	L	Received	SIMS DONATION	\$ 1,619.00
015J	L	Received	STAFF FUNDRAISING- A. MASSEY	\$ 2,143.46
018J	L	Received	TECHNOLOGY SALES	\$ -
041J	L	Received	PREVENTION GRANT - S. JOHNSON	\$ 1,000.00
042J	L	Received	FFA SHOWGOAT DONATION	\$ 244.15
043J	L	Received	AG FACILITY DONATION	\$ 45.00
049J	L	Received	ARCHERY DONATION	\$ 2,463.06
050J	L	Received	SOURCES OF STRENGTH	\$ 239.55
052J	L	Received	SOURCES OF STRENGTH COMPREHEND	\$ 100.00
055J	L	Received	FRYSC- PROJECT PROM	\$ 6.15
056G	L	Received	DURR FARM EXPANSION	\$ 10.28
057J	L	Received	T-SHIRT DONATIONS	\$ 150.00
058I	L	Received	DURR 21-22- F. GIFFORD	\$ 2,000.00
059I	L	Received	DURR 21-22- B. GIFFORD	\$ -
060J	L	Received	LIVESTOCK SHOW DONATIONS	\$ 500.00
061J	L	Received	RCS HESTER SIGN DONATION	\$ 16,625.00
106J	S	Quarterly	LOCAL AREA VOCATIONAL CENTERS	\$ (13,402.13)
10EI	S	Received	KTIP	\$ -
10TI	S	Received	KENTUCKY WASTE TIRE CRUMB RUBBER	\$ 11,000.00
110J	S	Semester	COMMUNITY EDUCATION	\$ (6,907.41)
120J	S	Quarterly	ESS	\$ (6,456.95)
125I	S	Quarterly	FRYSC	\$ (3,087.07)
125J	S	Quarterly	FRYSC	\$ 2,286.91
130J	S	Quarterly	GIFTED	\$ (3,094.94)
135J	S	Quarterly	KERA PRESCHOOL	\$ 4,000.46
14MJ	S	Quarterly	SCHOOL BASED MENTAL HEALTH GRANT	\$ 35,562.78
162I	S	Semester	KETS	\$ 2,924.93
162J	S	Semester	KETS	\$ (712.88)
168J	S	Quarterly	ALTERNATIVE/SAFE SCHOOLS	\$ (6,663.05)
168IS	S	Quarterly	SCHOOL SECURITY SAFE SCHOOLS	\$ -
310I	F	Monthly	TITLE I	\$ (10,424.93)
310J	F	Monthly	TITLE I	\$ -
320JE	F	Quarterly	MOA-EDU RECOVERY LEADER	\$ (32,160.85)
337I	F	Monthly	IDEA B BASIC	\$ -
337J	F	Monthly	IDEA B BASIC	\$ (12,395.64)
343I	F	Monthly	PRESCHOOL IDEA B	\$ (1,436.08)
343J	F	Monthly	PRESCHOOL IDEA B	\$ -
346J	F	Monthly	SMALL RURAL SCHOOL ACHEIVEMENT	\$ -
348GA	F	Monthly	VOCATIONAL PERKINS CARRYOVER	\$ -
348J	F	Monthly	VOCATIONAL PERKINS	\$ (414.20)
401I	F	Monthly	TITLE IIA TEACHER QUALITY	\$ (2,184.00)
401J	F	Monthly	TITLE IIA TEACHER QUALITY	\$ (3,352.22)

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466I	F	Quarterly	READING GRANT	\$ (17,069.14)
466J	F	Quarterly	READING GRANT	\$ -
473G	F	Monthly	ARP ESSER	\$ (22,378.36)
473GD	F	Monthly	DIGITAL LEARNING COACH 22-23	\$ 502.00
473GK	F	Monthly	KENTUCKY VIRTUAL LIBRARY	\$ (516.00)
473GL	F	Monthly	ARP ESSER- LEARNING LOSS	\$ (14,594.06)
476IC	F	Monthly	RELEIF FUND- HOMLESS CHILDREN	\$ (1,447.44)
478I	F	Monthly	ARP IDEA BASIC	\$ (3,403.00)
488I	F	Monthly	ARP IDEA PRESCHOOL	\$ -
493I	F	Received	PROMOTING ADOLESCENT HEALTH	\$ 300.00
552I	F	Monthly	TITLE IV PART A STUDENT SUPPORT	\$ -
552J	F	Monthly	TITLE IV PART A STUDENT SUPPORT	\$ (8,143.01)
554G	F	Monthly	ESSER II	\$ -
554GD	F	Monthly	ESSER II DISTRICT SET ASIDE	\$ -
554GL	F	Monthly	DIGITAL LEARNING COACH GRANT STIPEND	\$ -
554GS	F	Monthly	ESSER II STATE SET ASIDE	\$ -
554GV	F	Monthly	ESSER II VACCINE INCENTIVE	\$ -
588IC	F	Monthly	TENCO WORKFORCE DEVELOPMENT GRANT	\$ (105,540.48)
613F	F	Monthly	ESSER	\$ -
613FD	F	Received	DIGITAL LEARNING COACH GRANT STIPEND	\$ -
614I	F	Quarterly	GEAR UP	\$ (807.50)
633F	F	Monthly	GEER	\$ -
			TOTAL	\$ (188,807.83)

DISTRICT SCHOOL ACTIVITY ACCOUNTS- Fund 21			
Sep-22			
<u>Project</u>	<u>Account</u>		<u>Balance</u>
701J	Athletics	\$	762.36
702J	FRYSC Tailgate Donations (Back to School)	\$	446.06
703J	Library - B. Gifford	\$	1,024.29
705J	Student Achievement- A. Massey	\$	471.75
706J	MS Science	\$	857.96
708J	Hazel Dryden	\$	148,583.07
711J	Project Prom	\$	725.49
712J	School General	\$	10.14
713J	FRYSC General	\$	3,179.81
715J	Greenhouse- F. Gifford	\$	11,039.94
716J	Band	\$	168.40
718J	Carnival	\$	218.15
719J	Cheerleaders - Varsity	\$	134.69
725J	Elem Class - Third L. Brunner	\$	200.00
727J	Elem Class- Third A. Shugars	\$	200.00
728J	Elem Class - 1st Grade L. Hughes	\$	326.28
729J	Elem Class - 4th Grade S. Thomas	\$	198.82
730J	2nd Grade- B. Schalch	\$	143.47
731J	Elem Class - 5th Grade S. Treese	\$	19.05
735J	FACS Class - B. Thayer	\$	24.00
737J	Kindergarten - A. Johnson	\$	484.00
738J	MS & HS Business Class- L. Henson	\$	341.80
739J	HS Science- B. Cooper	\$	411.31
740J	MS English- T. Dice	\$	343.70
742J	MS Social Studies Class- T. Mitchell	\$	499.32
743J	HS English Class- K. Allison	\$	203.95
744J	HS Math	\$	303.38
745J	HS Social Studies Class - T. Miller	\$	610.00
747J	Physical Ed	\$	480.05
748J	Preschool- S. Ashcraft	\$	138.50
749J	Primary (P-2)	\$	-
750J	Spec Ed Class - S. Montgomery	\$	305.15
752J	Spec Ed Class- S. Schalch	\$	84.09
753J	Spec Ed HS - J. Brown	\$	398.22
754J	Yearbook- A. Black	\$	2,525.43
759J	Homecoming- A. Black	\$	845.63
760J	Spanish- J. O'Daniel	\$	295.30
761J	Community Education- A. Black	\$	-
762J	Livestock- F. Gifford	\$	366.64
765J	Agriculture- F. Gifford	\$	3,737.79
766J	Middle School Cheerleaders- S. Dischar	\$	43.46
767J	Class of 2023- K. Allison	\$	4,272.63

768J	Denham Scholarship Donation		\$	1,000.00
769J	Elem. Class- 4th Grade D. Rosenthal		\$	472.06
770J	Beekeeping- F. Gifford		\$	(87.31)
771J	Class of 2024		\$	1,115.15
772J	Elementary (3-5)		\$	-
773J	Art		\$	85.89
774J	Class of 2025- T. Mitchell		\$	5,969.61
776J	1st Grade- G. Massey		\$	212.64
777J	Elementary/Middle Cheer- S. Dischar		\$	3,210.68
780J	Class of 2026- B. Cooper		\$	1,749.02
782J	6th Grade- M. Tanner		\$	341.04
783J	3rd Grade- K. Graves		\$	-
785J	5th Grade- L. Unthank		\$	95.36
786J	Class of 2027		\$	407.60
787J	Mental Health- J. Timmons		\$	62.53
788J	FASFA Challenge Winner		\$	500.00
	Total of District School Accounts:		\$	200,558.35
	Commercial Bank Scholarship CD:		\$	175,000.00
			\$	25,558.35

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SCHOOL ACTIVITY ACCOUNT BALANCES- Fund 25			
Sep-22			
<u>Project</u>	<u>Account</u>		<u>Balance</u>
701JS	ATHLETICS		\$ 1,844.47
712JS	GENERAL		\$ 115.12
713JS	BETA		\$ 28.54
716JS	BAND		\$ 1,326.47
765JS	FFA		\$ 6,205.56
768JS	CLASS OF 2023		\$ 173.40
771JS	CLASS OF 2024		\$ 1,196.20
774JS	CLASS OF 2025		\$ 3,403.30
775JS	FBLA		\$ 637.84
776JS	FCCLA		\$ 758.81
777JS	FACULTY/STAFF		\$ 521.10
778JS	10TH REGION VB COACHES ASSOCIATION		\$ 5,404.43
779JS	HS DRAMA CLUB		\$ 575.44
780JS	CLASS OF 2026		\$ 56.10
786JS	CLASS OF 2027		\$ 186.00
			\$ 22,432.78

Robertson County Board of Education
Reconciliation
Citizens Deposit Bank
Sep-22

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Bank Statement	\$	1,110,231.62
Outstanding Deposits	\$	-
Outstanding Checks	\$	<u>242,555.52</u>
	\$	867,676.10

Ledger Balance	\$	1,039,890.98
Receipts	\$	378,475.11
Disbursements	\$	<u>550,689.99</u>
	\$	867,676.10

Reciepts:

\$378,455.01

\$20.10 (Interest)

Disbursements:

9/14/22 Payroll

9/30/22 Payroll

Claims/Warrants:

\$ 177,019.22

\$ 185,750.24

\$ 187,920.53

\$ 550,689.99

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	<u>Jan-22</u>	<u>Feb-22</u>	<u>Mar-22</u>	<u>Apr-22</u>	<u>May-22</u>	<u>Jun-22</u>
Balance Carried Forward	\$ 806,239.00	\$ 758,352.74	\$ 733,766.48	\$ 699,180.22	\$ 737,193.96	\$ 705,907.70
REVENUES: Local/State/Other						
Utility Tax	\$ 10,000.00		\$ 26,000.00	\$ 10,000.00	\$ 9,000.00	\$ 10,000.00
Motor Vehicle	\$ 3,500.00	\$ 11,000.00	\$ 14,000.00	\$ 19,000.00	\$ 12,000.00	\$ 10,000.00
Delinquent Tax	\$ 200.00	\$ -		\$ 600.00	\$ 300.00	\$ 1,000.00
Telecommunication Tax	\$ 620.74	\$ 620.74	\$ 620.74	\$ 620.74	\$ 620.74	\$ 620.74
Omitted Property Tax	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax	\$ 28,000.00	\$ 28,000.00	\$ 3,000.00	\$ 4,000.00	\$ 8,000.00	\$ -
Franchise Tax	\$ 7,000.00	\$ 14,000.00	\$ -	\$ 82,000.00	\$ 17,000.00	\$ -
Interest	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Seek/Tier I State	\$ 180,783.00	\$ 180,783.00	\$ 180,783.00	\$ 180,783.00	\$ 180,783.00	\$ 180,783.00
Vocational Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000.00
Other Reimb.	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Capital Funds Request	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,197.00
Total:	\$ 232,113.74	\$ 235,413.74	\$ 225,413.74	\$ 298,013.74	\$ 228,713.74	\$ 299,610.74
EXPENSES:						
Claims (Expenses)	\$ 80,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
IRS Bond Payment to Fund 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll 15th	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
Payroll 30th	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
1st Summer Check	\$ -		\$ -	\$ -	\$ -	\$ 60,000.00
2nd Summer Check	\$ -		\$ -	\$ -	\$ -	\$ 60,000.00
3rd Summer Check	\$ -		\$ -	\$ -	\$ -	\$ 60,000.00
Total:	\$ 280,000.00	\$ 260,000.00	\$ 260,000.00	\$ 260,000.00	\$ 260,000.00	\$ 440,000.00
ENDING BALANCE:	\$ 758,352.74	\$ 733,766.48	\$ 699,180.22	\$ 737,193.96	\$ 705,907.70	\$ 565,518.44
	End of Month Cash Balance			End of Year Cash Balance		

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 3



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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	10	6101 CASH IN BANK	-73,665.72	673,590.38
		TOTAL ASSETS	-73,665.72	673,590.38
LIABILITIES	10	7461 ACCR SALARIES & BENEFIT PAYABLE	8,396.92	70.00
	10	7603 PURCHASE OBLIGATIONS	6,079.00	7,378.35
		TOTAL LIABILITIES	14,475.92	7,448.35
FUND BALANCE	10	6302 REVENUES CONTROL	-191,207.31	-569,780.21
	10	7602 EXPENDITURES CONTROL	256,476.11	650,354.52
	10	8723 NONSPENDABLE-PREPAIDS	.00	-8,850.40
	10	8753 ASSIGNED-PURCH OBL - CURRENT	-6,079.00	-7,378.35
	10	8770 UNASSIGNED FUND BALANCE	.00	-745,384.29
		TOTAL FUND BALANCE	59,189.80	-681,038.73
		TOTAL LIABILITIES + FUND BALANCE	73,665.72	-673,590.38

ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 3

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	20	6101 CASH IN BANK	-60,263.04	-188,807.83
		TOTAL ASSETS	-60,263.04	-188,807.83
LIABILITIES	20	7603 PURCHASE OBLIGATIONS	8,045.27	27,741.85
		TOTAL LIABILITIES	8,045.27	27,741.85
FUND BALANCE	20	6302 REVENUES CONTROL	-122,933.00	-248,047.29
	20	7602 EXPENDITURES CONTROL	183,196.04	436,855.12
	20	8753 ASSIGNED-PURCH OBL - CURRENT	-8,045.27	-27,741.85
		TOTAL FUND BALANCE	52,217.77	161,065.98
		TOTAL LIABILITIES + FUND BALANCE	60,263.04	188,807.83

ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 3

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FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-8,774.34	25,558.35
21	6101C	CASH CHARITABLE GAMING	.01	382.57
21	6106	OTHER CASH	.00	182,116.24
	TOTAL ASSETS		-8,774.33	208,057.16
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-488.80	849.57
	TOTAL LIABILITIES		-488.80	849.57
FUND BALANCE				
21	6302	REVENUES CONTROL	-4,145.50	-243,380.18
21	7602	EXPENDITURES CONTROL	12,919.83	42,821.81
21	8737	RESTRICTED - OTHER	.00	-7,498.79
21	8753	ASSIGNED-PURCH OBL - CURRENT	488.80	-849.57
	TOTAL FUND BALANCE		9,263.13	-208,906.73
	TOTAL LIABILITIES + FUND BALANCE		8,774.33	-208,057.16

ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 3

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FUND: 25 SCHOOL ACTIVITY ACCOUNT FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	25	6101 CASH IN BANK	8,533.85	22,432.78
		TOTAL ASSETS	8,533.85	22,432.78
LIABILITIES	25	7603 PURCHASE OBLIGATIONS	191.74	472.38
		TOTAL LIABILITIES	191.74	472.38
FUND BALANCE	25	6302 REVENUES CONTROL	-10,074.51	-28,334.00
	25	7602 EXPENDITURES CONTROL	1,540.66	5,901.22
	25	8733 ASSIGNED-PURCH OBL - CURRENT	-191.74	-472.38
		TOTAL FUND BALANCE	-8,725.59	-22,905.16
		TOTAL LIABILITIES + FUND BALANCE	-8,533.85	-22,432.78

ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 3

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	1.33	57,365.88
		TOTAL ASSETS	1.33	57,365.88
FUND BALANCE	31	6302 REVENUES CONTROL	-1.33	-19,121.65
	31	8737 RESTRICTED - OTHER	.00	-38,244.23
		TOTAL FUND BALANCE	-1.33	-57,365.88
		TOTAL LIABILITIES + FUND BALANCE	-1.33	-57,365.88

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 3



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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	32	6101	CASH IN BANK	-38,460.25	232,164.13
		TOTAL ASSETS		-38,460.25	232,164.13
FUND BALANCE	32	6302	REVENUES CONTROL	-5.39	-135,288.45
	32	7602	EXPENDITURES CONTROL	38,465.64	222,125.84
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-239,645.44
	32	8737	RESTRICTED - OTHER	.00	-33,673.34
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-45,682.74
		TOTAL FUND BALANCE		38,460.25	-232,164.13
		TOTAL LIABILITIES + FUND BALANCE		38,460.25	-232,164.13

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 3



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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	36	6101 CASH IN BANK	.54	23,021.92
		TOTAL ASSETS	.54	23,021.92
FUND BALANCE	36	6302 REVENUES CONTROL	-.54	-1.50
	36	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-23,020.42
		TOTAL FUND BALANCE	-.54	-23,021.92
		TOTAL LIABILITIES + FUND BALANCE	-.54	-23,021.92

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 3

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FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101 CASH IN BANK	412.75	22,350.49
51	6171 INVENTORIES FOR CONSUMPTION	.00	10,452.00
51	6400 DEFERRED OUTFLOWS FROM OPEB	.00	68,875.00
51	6400P DEFERRED OUTFLOWS FROM PENSION	.00	102,655.00
	TOTAL ASSETS	412.75	204,332.49
LIABILITIES			
51	75410 UNFUNDED OPEB LIABILITY	.00	-121,388.00
51	7541P NET PENSION LIABILITY	.00	-385,676.00
51	77000 DEF INFLWS FROM OPEB	.00	-24,601.00
51	7700P DEFERRED INFLWS FROM PENSION	.00	-9,438.00
	TOTAL LIABILITIES	.00	-541,103.00
FUND BALANCE			
51	6302 REVENUES CONTROL	-48,235.57	-60,389.90
51	7602 EXPENDITURES CONTROL	47,822.82	93,289.15
51	87370 RESTRICTED OTHER OPEB	.00	77,114.00
51	8737P RESTRICTED OTHER	.00	292,459.00
51	8739 RESTRICTED-NEW ASSETS(FD SVC)	.00	-51,397.47
51	8739I RESTRICTED INVENTORY	.00	-10,452.00
51	8770 UNASSIGNED FUND BALANCE	.00	-3,852.27
	TOTAL FUND BALANCE	-412.75	336,770.51
	TOTAL LIABILITIES + FUND BALANCE	-412.75	-204,332.49