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**Finance Officer/Treasurer's Report
Month Ending August 2023**

Beginning Balance for the Month	\$	1,671,755.17
Total of All Receipts for the Month	\$	377,986.89
Total of All Receipts and Beginning Balance	\$	2,049,742.06
Disbursements	\$	458,925.49
Balance at the Close of the Month (Cash in Bank)	\$	1,590,816.57

Fund Cash Balances:

General Fund	Fund 1	\$	1,049,417.47
* Special Projects-Grants	Fund 2	\$	(12,456.05)
**District School Activity Fund	Fund 21	\$	115,655.87
***School Activity Fund	Fund 25	\$	18,291.85
Capital Outlay	Fund 310	\$	21,800.80
Building Fund	Fund 320	\$	319,288.71
Construction	Fund 360	\$	23,026.31
Debt Service Fund	Fund 400	\$	-
Food Service	Fund 51	\$	55,791.61

Total Cash in Bank of All Funds	\$	1,590,816.57
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Finance Officer/Treasurer's Report for September 18, 2023

Signed: Tracy Regan

Finance Officer/Treasurer Comments:

* See attached special projects fund 2 projects spreadsheet showing cash balances of individual projects that make up the (\$12,456.05) above.

** See attached special projects fund 21 projects spreadsheet showing cash balances of individual projects that make of the \$115,655.87 above.

*** See attached special projects fund 25 projects spreadsheet showing cash balances of individual projects that make of the \$18,291.85 above.

DISTRICT STATE, FEDERAL, & LOCAL GRANTS/PROJECTS- Fund 2				
Aug-23				
<u>Project</u>	<u>Grant</u>	<u>Reimb.</u>	<u>Name of Project</u>	<u>Red/Black</u>
010K	L	Received	AWARDS DONATIONS	\$ 35.78
011K	L	Received	SIMS DONATION	\$ 1,619.00
015K	L	Received	STAFF FUNDRAISING- A. MASSEY	\$ 1,556.58
018K	L	Received	TECHNOLOGY SALES	\$ 179.48
041K	L	Received	PREVENTION GRANT FOR FRYSC	\$ 500.00
049K	L	Received	ARCHERY DONATION	\$ 1,582.01
055K	L	Received	FRYSC- PROJECT PROM	\$ 6.15
058I	L	Received	DURR 21-22- F. GIFFORD	\$ 576.62
059I	L	Received	DURR 21-22- B. GIFFORD	\$ 115.60
060K	L	Received	LIVESTOCK SHOW DONATIONS	\$ 2,200.00
061J	L	Received	RCS HESTER SIGN DONATION	\$ 1,997.87
062K	L	Received	STEELE REECE MATH GRANT	\$ -
063K	L	Received	AG BROWN FOUNDATION DONATION	\$ 5,692.00
106K	S	Quarterly	LOCAL AREA VOCATIONAL CENTERS	\$ (3,132.44)
10EJ	S	Received	KTIP	\$ (19.21)
110K	S	Semester	COMMUNITY EDUCATION	\$ (1,169.82)
120K	S	Quarterly	ESS	\$ 4,027.00
125K	S	Quarterly	FRYSC	\$ 7,486.42
130K	S	Quarterly	GIFTED	\$ 11,093.83
135K	S	Quarterly	KERA PRESCHOOL	\$ 3,696.18
14MK	S	Quarterly	SCHOOL BASED MENTAL HEALTH GRANT	\$ 43,095.00
162J	S	Semester	KETS	\$ 11,531.13
162K	S	Semester	KETS	\$ -
168K	S	Quarterly	ALTERNATIVE/SAFE SCHOOLS	\$ 1,806.01
310J	F	Monthly	TITLE I	\$ (8,107.89)
310K	F	Monthly	TITLE I	\$ (3,755.84)
320KE	F	Quarterly	MOA-EDU RECOVERY LEADER	\$ (17,574.62)
337K	F	Monthly	IDEA B BASIC	\$ (5,975.14)
343J	F	Monthly	PRESCHOOL IDEA B	\$ (0.43)
343K	F	Monthly	PRESCHOOL IDEA B	\$ -
346K	F	Monthly	SMALL RURAL SCHOOL ACHEIVEMENT	\$ (3,210.63)
348IA	F	Monthly	PERKINS CARRYOVER	\$ -
348K	F	Monthly	VOCATIONAL PERKINS	\$ (1,165.93)
401K	F	Monthly	TITLE IIA TEACHER QUALITY	\$ (2,513.87)
466I	F	Quarterly	READING GRANT	\$ (22,495.78)
466J	F	Quarterly	READING GRANT	\$ -
466K	F	Quarterly	READING GRANT	\$ -
473G	F	Monthly	ARP ESSER	\$ -
473GB	F	Monthly	KENTUCKY VIRTUAL LIBRARY	\$ -
473GD	F	Received	DIGITAL LEARNING COACH 22-23	\$ -
473GK	F	Monthly	KENTUCKY VIRTUAL LIBRARY	\$ -
473GL	F	Monthly	ARP ESSER- LEARNING LOSS	\$ -
476IC	F	Monthly	RELEIF FUND- HOMLESS CHILDREN	\$ 0.20

478I	F	Monthly	ARP IDEA BASIC	\$ -
479J	F	Semester	FRYSC GREER GRANT	\$ (39,311.55)
488I	F	Monthly	ARP IDEA PRESCHOOL	\$ -
493I	F	Received	PROMOTING ADOLESCENT HEALTH	\$ 300.00
552K	F	Monthly	TITLE IV PART A STUDENT SUPPORT	\$ (2,914.76)
554G	F	Monthly	ESSER II	\$ -
554GD	F	Monthly	ESSER II DISTRICT SET ASIDE	\$ -
554GL	F	Monthly	DIGITAL LEARNING COACH GRANT STIP	\$ -
554GS	F	Monthly	ESSER II STATE SET ASIDE	\$ -
554GV	F	Monthly	ESSER II VACCINE INCENTIVE	\$ -
588IC	F	Monthly	TENCO WORKFORCE DEVELOPMENT GR	\$ -
613F	F	Monthly	ESSER	\$ -
613FD	F	Received	DIGITAL LEARNING COACH GRANT STIP	\$ -
614J	F	Quarterly	GEAR UP	\$ -
614K	F	Quarterly	GEAR UP	\$ (205.00)
633F	F	Monthly	GEER	\$ -
			TOTAL	\$ (12,456.05)

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DISTRICT SCHOOL ACTIVITY ACCOUNTS- Fund 21			
Aug-23			
<u>Project</u>	<u>Account</u>		<u>Balance</u>
701K	Athletics	\$	890.00
702K	FRYSC Tailgate Donations (Back to School)	\$	1,026.26
703K	Library - B. Gifford	\$	1,127.83
705K	Student Achievement- A. Massey	\$	904.75
706K	MS Science	\$	1,254.12
708K	Hazel Dryden	\$	155,758.97
711K	Project Prom	\$	830.49
712K	School General	\$	25.43
713K	FRYSC General	\$	3,281.50
715K	Greenhouse- F. Gifford	\$	13,053.71
716K	Band	\$	286.40
718K	Carnival	\$	614.70
719K	Cheerleaders - Varsity	\$	74.69
725K	Elem Class 3rd Grade- T. Conley	\$	241.71
727K	Elem Class 3rd Grade- E. Campbell	\$	241.55
728K	Elem Class - 1st Grade L. Hughes	\$	277.65
729K	Elem Class 4th Grade- J. Murrell	\$	310.98
731K	Elem Class 5th Grade- S. Treese	\$	467.84
735K	FACS Class - K. Myers	\$	21.43
737K	2nd Grade- N. Johnson	\$	244.30
738K	MS & HS Business Class- L. Henson	\$	687.20
739K	HS Science- B. Cooper	\$	1,047.05
740K	MS English- T. Dice	\$	658.93
742K	MS Social Studies Class- T. Mitchell	\$	720.48
743K	HS English Class- K. Allison	\$	495.24
744K	HS Math- D. Montgomery	\$	700.38
745K	HS Social Studies Class - T. Miller	\$	1,007.00
747K	Physical Ed- R. Simons	\$	426.94
748K	Preschool- S. Ashcraft	\$	24.20
749K	Primary (P-2)	\$	-
750K	Spec Ed Class - S. Montgomery	\$	702.15
752K	Spec Ed Class- S. Schalch	\$	170.82
753K	HS - J. Brown	\$	285.22
754K	Yearbook- K. Massey	\$	3,422.30
758K	Charitable Gaming Account	\$	0.01
759K	Homecoming- M. Hendrix	\$	900.26
760K	Spanish- J. O'Daniel	\$	658.26
761K	Community Education- M. Hendrix	\$	838.74
762K	Livestock- F. Gifford	\$	1,569.79
768K	Denham Scholarship Donation	\$	1,200.00
769K	Elem. Class- 4th Grade D. Rosenthal	\$	651.47
771K	Class of 2024	\$	1,366.10

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772K	Elementary (3-5)		\$	-
773K	Art		\$	232.69
774K	Class of 2025- T. Mitchell		\$	8,976.66
776K	1st Grade- G. Massey		\$	-
777K	Elementary/Middle Cheer- A. Turner		\$	3,316.09
780K	Class of 2026- B. Cooper		\$	1,749.02
782K	6th Grade- M. Tanner		\$	353.74
785K	5th Grade- L. Unthank		\$	453.16
786K	Class of 2027- T. Dice		\$	407.60
787K	Mental Health- J. Brown		\$	-
788K	FASFA Challenge Winner		\$	805.00
789K	2nd Grade- A. Gray		\$	76.89
790K	Class of 2028		\$	-
791K	Kindergarten- K. Massey		\$	250.00
792K	Kindergarten- A. Turner		\$	250.00
	Total of District School Accounts:		\$	215,337.70
	Peoples Bank CD		\$	110,000.00
		Cash	\$	105,337.70
		Charitable Gaming	\$	382.64
		Restricted Other	\$	10,700.81
		Total	\$	115,655.87

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SCHOOL ACTIVITY ACCOUNT BALANCES- Fund 25			
Aug-23			
<u>Project</u>	<u>Account</u>		<u>Balance</u>
701KS	ATHLETICS		\$ 6,642.60
712KS	GENERAL		\$ 118.50
713KS	BETA		\$ 28.54
716KS	BAND		\$ 834.25
765KS	FFA		\$ (513.37)
771KS	CLASS OF 2024		\$ 366.20
774KS	CLASS OF 2025		\$ 3,403.30
775KS	FBLA		\$ 637.84
776KS	FCCLA		\$ 855.67
777KS	FACULTY/STAFF		\$ 12.95
778KS	10TH REGION VB COACHES ASSOCIATION		\$ 5,087.44
779KS	HS DRAMA CLUB		\$ 575.44
780KS	CLASS OF 2026		\$ 56.10
786KS	CLASS OF 2027		\$ 186.00
790KS	CLASS OF 2028		\$ -
		Cash	\$ 18,291.46
		Restricted Other	\$ 0.39
		Total:	\$ 18,291.85

**Robertson County Board of Education
Reconciliation
Citizens Deposit Bank
Aug-23**

Bank Statement	\$	1,687,706.96
Outstanding Deposits	\$	-
Outstanding Checks	\$	96,890.39
	\$	1,590,816.57

Ledger Balance	\$	1,671,755.17
Receipts	\$	377,986.89
Disbursements	\$	458,925.49
	\$	1,590,816.57

Reciepts:

\$377,954.65

\$32.24 (Interest)

Disbursements:

8/15/23 Payroll

8/30/23 Payroll

Claims/Warrants:

\$ 47,896.05

\$ 150,853.14

260176.3

\$ 458,925.49

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Robertson County School District FY 2023-2024						
Cash Flow Projections General Fund 1						
	<u>Jul-22</u>	<u>Aug-22</u>	<u>Sep-22</u>	<u>Oct-22</u>	<u>Nov-22</u>	<u>Dec-22</u>
Balance Carried Forward	\$ 1,029,933.68	\$ 1,023,084.28	\$ 1,049,417.47	\$ 1,003,144.21	\$ 990,368.95	\$ 1,202,102.10
REVENUES: Local/State/Other						
Utility Tax	\$ 18,021.18	\$ 8,235.22		\$ 21,500.00	\$ 9,000.00	
Motor Vehicle	\$ 8,758.97	\$ 11,180.32	\$ 7,800.00	\$ 10,400.00	\$ 7,600.00	\$ 4,000.00
Delinquent Tax	\$ 3,398.48	\$ 1,877.50	\$ 1,400.00	\$ 1,800.00	\$ -	\$ 180.00
Telecommunication Tax	\$ 620.74	\$ 620.74	\$ 620.74	\$ 620.74	\$ 620.74	\$ 620.74
Omitted Property Tax		\$ 32.68	\$ -	\$ -	\$ -	\$ -
Property Tax		\$ -		\$ -	\$ 374,009.09	\$ 44,113.52
Franchise Tax	\$ -	\$ -		\$ -	\$ 8,726.32	\$ 18,834.44
Interest	\$ 15.44	\$ 21.03	\$ 11.00	\$ 9.00	\$ 10.00	\$ 35.00
Seek/Tier I State	\$ 208,895.00	\$ 208,895.00	\$ 208,895.00	\$ 208,895.00	\$ 208,895.00	\$ 208,895.00
Other Reimb.	\$ 26,447.34	\$ 18,630.98	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
IRS Rebate Payment Reimb					\$ -	
Total:	\$ 266,157.15	\$ 249,493.47	\$ 219,726.74	\$ 244,224.74	\$ 609,861.15	\$ 277,678.70
Interfund Receivables	\$ 140,128.59					
EXPENSES:						
Claims (Expenses)	\$ 53,405.43	\$ 81,382.39	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
Required Nickle to Building Fund		\$ -	\$ -	\$ -	\$ 123,128.00	
Payroll 15th	\$ 33,325.63	\$ 35,024.41	\$ 94,000.00	\$ 105,000.00	\$ 108,000.00	\$ 103,000.00
Payroll 30th	\$ 46,146.90	\$ 106,753.48	\$ 112,000.00	\$ 92,000.00	\$ 107,000.00	\$ 97,000.00
Total:	\$ 132,877.96	\$ 223,160.28	\$ 266,000.00	\$ 257,000.00	\$ 398,128.00	\$ 260,000.00
ENDING BALANCE:	\$ 1,023,084.28	\$ 1,049,417.47	\$ 1,003,144.21	\$ 990,368.95	\$ 1,202,102.10	\$ 1,219,780.80

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 2

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	26,333.19	1,049,417.47
		TOTAL ASSETS	26,333.19	1,049,417.47
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	648.68	.00
10	7603	PURCHASE OBLIGATIONS	6,278.01	6,278.01
		TOTAL LIABILITIES	6,926.69	6,278.01
FUND BALANCE				
10	6302	REVENUES CONTROL	-234,342.49	-439,705.92
10	7602	EXPENDITURES CONTROL	207,360.62	476,939.92
10	8723	NONSPENDABLE-PREPAIDS	.00	-1,421.36
10	8753	ASSIGNED-PURCH OBL - CURRENT	-6,278.01	-6,278.01
10	8770	UNASSIGNED FUND BALANCE	.00	-1,085,230.11
		TOTAL FUND BALANCE	-33,259.88	-1,055,695.48
		TOTAL LIABILITIES + FUND BALANCE	-26,333.19	-1,049,417.47

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 2

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	20	6101 CASH IN BANK	27,315.72	-12,456.05
		TOTAL ASSETS	27,315.72	-12,456.05
LIABILITIES	20	7603 PURCHASE OBLIGATIONS	3,222.63	3,222.63
		TOTAL LIABILITIES	3,222.63	3,222.63
FUND BALANCE	20	6302 REVENUES CONTROL	-107,998.86	-106,937.85
	20	7602 EXPENDITURES CONTROL	80,683.14	119,393.90
	20	8753 ASSIGNED-PURCH OBL - CURRENT	-3,222.63	-3,222.63
		TOTAL FUND BALANCE	-30,538.35	9,233.42
		TOTAL LIABILITIES + FUND BALANCE	-27,315.72	12,456.05



ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 2



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FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-21,722.83	115,655.87
21	6101c	CASH CHARITABLE GAMING	.00	382.64
21	6106	OTHER CASH	.00	110,000.00
	TOTAL ASSETS		-21,722.83	226,038.51
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	2,906.56	2,906.56
	TOTAL LIABILITIES		2,906.56	2,906.56
FUND BALANCE				
21	6302	REVENUES CONTROL	-2,371.29	-316,396.03
21	7602	EXPENDITURES CONTROL	24,094.12	101,058.33
21	8737	RESTRICTED - OTHER	.00	-10,700.81
21	8753	ASSIGNED-PURCH OBL - CURRENT	-2,906.56	-2,906.56
	TOTAL FUND BALANCE		18,816.27	-228,945.07
	TOTAL LIABILITIES + FUND BALANCE		21,722.83	-226,038.51

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 2

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FUND: 25 SCHOOL ACTIVITY ACCOUNT FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	25	6101	CASH IN BANK	471.41	18,291.85
		TOTAL ASSETS		471.41	18,291.85
FUND BALANCE	25	6302	REVENUES CONTROL	-1,835.34	-25,526.89
	25	7602	EXPENDITURES CONTROL	1,363.93	7,235.43
	25	8737	RESTRICTED - OTHER	.00	-.39
		TOTAL FUND BALANCE		-471.41	-18,291.85
		TOTAL LIABILITIES + FUND BALANCE		-471.41	-18,291.85



ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 2

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	.45	21,800.80
		TOTAL ASSETS	.45	21,800.80
FUND BALANCE	31	6302 REVENUES CONTROL	-.45	-21,800.80
		TOTAL FUND BALANCE	-.45	-21,800.80
		TOTAL LIABILITIES + FUND BALANCE	-.45	-21,800.80

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ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 2

FUND: 320 BUILDING FUND (5 CENT LEVY)

		NET CHANGE		ACCOUNT
		FOR PERIOD		BALANCE
ASSETS	32	6101	CASH IN BANK	319,288.71
		TOTAL ASSETS		319,288.71
FUND BALANCE	32	6302	REVENUES CONTROL	-158,937.03
	32	7602	EXPENDITURES CONTROL	218,803.10
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	-285,328.18
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	-93,826.60
		TOTAL FUND BALANCE		-319,288.71
		TOTAL LIABILITIES + FUND BALANCE		-319,288.71

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ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 2

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	.47	23,026.31
	TOTAL ASSETS		.47	23,026.31
FUND BALANCE				
36	6302	REVENUES CONTROL	-.47	-.84
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-23,025.47
	TOTAL FUND BALANCE		-.47	-23,026.31
	TOTAL LIABILITIES + FUND BALANCE		-.47	-23,026.31

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ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 2

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	BD11 CASH IN BANK	.00	.41
40	6101	BD18 CASH IN BANK	.00	320.24
40	6101	BD20 CASH IN BANK	.00	3,648.46
40	6101	BD20B CASH IN BANK	.00	15.75
40	6105	BD11 CASH WITH FISCAL AGENTS	.00	11,986,106.47
	TOTAL ASSETS		.00	11,990,091.33
LIABILITIES				
40	7421	ACCOUNTS PAYABLE	-59,947.87	-59,947.87
	TOTAL LIABILITIES		-59,947.87	-59,947.87
FUND BALANCE				
40	6302	REVENUES CONTROL	-97,985.38	-218,803.10
40	7602	EXPENDITURES CONTROL	157,933.25	278,750.97
40	8736	RESTRICTED - DEBT SERVICE	.00	-11,990,091.33
	TOTAL FUND BALANCE		59,947.87	-11,930,143.46
	TOTAL LIABILITIES + FUND BALANCE		.00	-11,990,091.33

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 2

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FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101 CASH IN BANK	-15,358.11	55,791.61
51	6171 INVENTORIES FOR CONSUMPTION	.00	19,335.00
51	6400 DEFERRED OUTFLOWS FROM OPEB	.00	67,985.00
51	6400P DEFERRED OUTFLOWS FROM PENSION	.00	88,793.00
	TOTAL ASSETS	-15,358.11	231,904.61
LIABILITIES			
51	7421 ACCOUNTS PAYABLE	20.98	.00
51	75410 UNFUNDED OPEB LIABILITY	.00	-91,641.00
51	7541P NET PENSION LIABILITY	.00	-305,263.00
51	77000 DEF INFLWS FROM OPEB	.00	-47,526.00
51	7700P DEFERRED INFLOWS FROM PENSION	.00	-56,085.00
	TOTAL LIABILITIES	20.98	-500,515.00
FUND BALANCE			
51	6302 REVENUES CONTROL	-16,680.53	-16,681.62
51	7602 EXPENDITURES CONTROL	32,017.66	42,579.98
51	87370 RESTRICTED OTHER OPEB	.00	71,182.00
51	8737P RESTRICTED OTHER	.00	272,555.00
51	8739 RESTRICTED-NEW ASSETS(FD SVC)	.00	-60,810.80
51	8739I RESTRICTED INVENTORY	.00	-19,335.00
51	8770 UNASSIGNED FUND BALANCE	.00	-20,879.17
	TOTAL FUND BALANCE	15,337.13	268,610.39
	TOTAL LIABILITIES + FUND BALANCE	15,358.11	-231,904.61