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

Beginning Balance for the Month	\$	1,590,816.57
Total of All Receipts for the Month	\$	287,891.60
Total of All Receipts and Beginning Balance	\$	1,878,708.17
Disbursements	\$	464,855.22
Balance at the Close of the Month (Cash in Bank)	\$	1,413,852.95

Fund Cash Balances:

General Fund	Fund 1	\$	967,054.37
* Special Projects-Grants	Fund 2	\$	(81,360.82)
**District School Activity Fund	Fund 21	\$	88,140.66
***School Activity Fund	Fund 25	\$	31,225.24
Capital Outlay	Fund 310	\$	21,801.20
Building Fund	Fund 320	\$	319,295.04
Construction	Fund 360	\$	22,543.76
Debt Service Fund	Fund 400	\$	-
Food Service	Fund 51	\$	45,153.50

Total Cash in Bank of All Funds	\$	1,413,852.95
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Finance Officer/Treasurer's Report for October 23, 2023

Signed: 

Finance Officer/Treasurer Comments:

* See attached special projects fund 2 projects spreadsheet showing cash balances of individual projects that make up the (\$81,360.82) above.

** See attached special projects fund 21 projects spreadsheet showing cash balances of individual projects that make of the \$88,140.66 above.

*** See attached special projects fund 25 projects spreadsheet showing cash balances of individual projects that make of the \$31,225.24 above.

DISTRICT STATE, FEDERAL, & LOCAL GRANTS/PROJECTS- Fund 2				
Sep-23				
<u>Project</u>	<u>Grant</u>	<u>Reimb.</u>	<u>Name of Project</u>	<u>Red/Black</u>
010K	L	Received	AWARDS DONATIONS	\$ 2,131.78
011K	L	Received	SIMS DONATION	\$ 1,619.00
015K	L	Received	STAFF FUNDRAISING- A. MASSEY	\$ 1,556.58
018K	L	Received	TECHNOLOGY SALES	\$ 296.34
041K	L	Received	PREVENTION GRANT FOR FRYSC	\$ 500.00
049K	L	Received	ARCHERY DONATION	\$ 2,051.01
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	\$ 485.00
061J	L	Received	RCS HESTER SIGN DONATION	\$ 1,997.87
062K	L	Received	STEELE REECE MATH GRANT	\$ -
063K	L	Received	AG BROWN FOUNDATION DONATION	\$ 1,802.00
064K	L	Received	HESTER PLAYGROUND DONATION	\$ 105,654.05
106K	S	Quarterly	LOCAL AREA VOCATIONAL CENTERS	\$ (5,267.33)
10EJ	S	Received	KTIP	\$ -
110K	S	Semester	COMMUNITY EDUCATION	\$ (3,504.95)
120K	S	Quarterly	ESS	\$ 4,027.00
125K	S	Quarterly	FRYSC	\$ 1,116.07
130K	S	Quarterly	GIFTED	\$ 8,924.67
135K	S	Quarterly	KERA PRESCHOOL	\$ (2,280.08)
14MK	S	Quarterly	SCHOOL BASED MENTAL HEALTH GRANT	\$ 43,095.00
162J	S	Semester	KETS	\$ 10,257.90
162K	S	Semester	KETS	\$ -
168K	S	Quarterly	ALTERNATIVE/SAFE SCHOOLS	\$ (860.21)
310J	F	Monthly	TITLE I	\$ (4,011.11)
310K	F	Monthly	TITLE I	\$ (10,008.99)
320KE	F	Quarterly	MOA-EDU RECOVERY LEADER	\$ (28,357.20)
337K	F	Monthly	IDEA B BASIC	\$ (18,105.36)
343I	F	Monthly	IDEA B BASIC	\$ (16.00)
343J	F	Monthly	PRESCHOOL IDEA B	\$ (2,976.00)
343K	F	Monthly	PRESCHOOL IDEA B	\$ (77.83)
346K	F	Monthly	SMALL RURAL SCHOOL ACHEIVEMENT	\$ -
348IA	F	Monthly	PERKINS CARRYOVER	\$ -
348K	F	Monthly	VOCATIONAL PERKINS	\$ (1,165.93)
401K	F	Monthly	TITLE IIA TEACHER QUALITY	\$ (7,531.53)
466I	F	Quarterly	READING GRANT	\$ (24,712.64)
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	\$ (44,792.36)
488I	F	Monthly	ARP IDEA PRESCHOOL	\$ -
493I	F	Received	PROMOTING ADOLESCENT HEALTH	\$ 300.00
552K	F	Monthly	TITLE IV PART A STUDENT SUPPORT	\$ (8,742.59)
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 GRA	\$ -
613F	F	Monthly	ESSER	\$ -
613FD	F	Received	DIGITAL LEARNING COACH GRANT STIP	\$ -
614J	F	Quarterly	GEAR UP	\$ -
614K	F	Quarterly	GEAR UP	\$ (500.08)
633F	F	Monthly	GEER	\$ -
				\$ 23,602.65
			Playground CD	\$ 105,000.00
			TOTAL	\$ (81,397.35)

DISTRICT SCHOOL ACTIVITY ACCOUNTS- Fund 21			
Sep-23			
<u>Project</u>	<u>Account</u>		<u>Balance</u>
701K	Athletics	\$	429.82
702K	FRYSC Tailgate Donations (Back to School)	\$	-
703K	Library - B. Gifford	\$	799.61
705K	Student Achievement- A. Massey	\$	904.75
706K	MS Science	\$	1,254.12
708K	Hazel Dryden	\$	138,123.40
711K	Project Prom	\$	830.49
712K	School General	\$	28.13
713K	FRYSC General	\$	3,092.85
715K	Greenhouse- F. Gifford	\$	6,687.70
716K	Band	\$	273.41
718K	Carnival	\$	614.70
719K	Cheerleaders - Varsity	\$	168.69
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	\$	287.65
729K	Elem Class 4th Grade- J. Murrell	\$	215.67
731K	Elem Class 5th Grade- S. Treese	\$	430.90
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	\$	628.94
742K	MS Social Studies Class- T. Mitchell	\$	694.50
743K	HS English Class- K. Allison	\$	405.61
744K	HS Math- D. Montgomery	\$	700.38
745K	HS Social Studies Class - T. Miller	\$	670.85
747K	Physical Ed- R. Simons	\$	426.94
748K	Preschool- S. Ashcraft	\$	24.20
749K	Primary (P-2)	\$	-
750K	Spec Ed Class - S. Montgomery	\$	576.98
752K	Spec Ed Class- S. Schalch	\$	170.82
753K	HS - J. Brown	\$	285.22
754K	Yearbook- K. Massey	\$	2,911.27
758K	Charitable Gaming Account	\$	0.02
759K	Homecoming- M. Hendrix	\$	900.26
760K	Spanish- J. O'Daniel	\$	545.21
761K	Community Education- M. Hendrix	\$	344.48
762K	Livestock- F. Gifford	\$	1,208.11
768K	Denham Scholarship Donation	\$	1,200.00
769K	Elem. Class- 4th Grade D. Rosenthal	\$	611.21
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		\$	9,838.99
776K	1st Grade- G. Massey		\$	-
777K	Elementary/Middle Cheer- A. Turner		\$	3,277.09
780K	Class of 2026- B. Cooper		\$	1,749.02
782K	6th Grade- M. Tanner		\$	353.74
785K	5th Grade- L. Unthank		\$	421.83
786K	Class of 2027- T. Dice		\$	407.60
787K	Mental Health- J. Brown		\$	-
788K	FASFA Challenge Winner		\$	805.00
789K	2nd Grade- A. Gray		\$	47.90
790K	Class of 2028		\$	-
791K	Kindergarten- K. Massey		\$	250.00
792K	Kindergarten- A. Turner		\$	199.12
	Total of District School Accounts:		\$	187,879.21
	Peoples Bank CD		\$	110,000.00
		Cash	\$	77,879.21
		Charitable Gaming	\$	382.65
		Restricted Other	\$	10,699.84
		Total	\$	88,196.40

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SCHOOL ACTIVITY ACCOUNT BALANCES- Fund 25			
Sep-23			
<u>Project</u>	<u>Account</u>		<u>Balance</u>
701KS	ATHLETICS		\$ 8,603.88
712KS	GENERAL		\$ 119.43
713KS	BETA		\$ 28.54
716KS	BAND		\$ 834.25
765KS	FFA		\$ 9,773.20
771KS	CLASS OF 2024		\$ 366.20
774KS	CLASS OF 2025		\$ 3,403.30
775KS	FBLA		\$ 637.84
776KS	FCCLA		\$ 1,140.67
777KS	FACULTY/STAFF		\$ 12.95
778KS	10TH REGION VB COACHES ASSOCIATION		\$ 5,487.44
779KS	HS DRAMA CLUB		\$ 575.44
780KS	CLASS OF 2026		\$ 56.10
786KS	CLASS OF 2027		\$ 186.00
790KS	CLASS OF 2028		\$ -
791KS	CLASS OF 2029		\$ -
		Total:	\$ 31,225.24

Robertson County Board of Education
Reconciliation
Citizens Deposit Bank
Sep-23

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Bank Statement	\$	1,497,915.26
Outstanding Deposits	\$	-
Outstanding Checks	\$	84,062.31
	\$	<u>1,413,852.95</u>

Ledger Balance	\$	1,590,816.57
Receipts	\$	287,891.60
Disbursements	\$	464,855.22
	\$	<u>1,413,852.95</u>

Reciepts:

\$287,863.65
\$27.95 (Interest)

Disbursements:

9/15/23 Payroll	\$	158,477.12
9/29/23 Payroll	\$	157,428.17
Claims/Warrants:		148949.93
	\$	464,855.22

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	\$ 967,035.16	\$ 925,265.90	\$ 1,126,004.05
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	\$ 6,497.50	\$ 10,400.00	\$ 7,600.00	\$ 4,000.00
Delinquent Tax	\$ 3,398.48	\$ 1,877.50	\$ 1,192.78	\$ 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	\$ 17.62	\$ 15.00	\$ 15.00	\$ 15.00
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	\$ 5,520.45	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
IRS Rebate Payment Reimb				\$ -		
Total:	\$ 266,157.15	\$ 249,493.47	\$ 222,744.09	\$ 244,230.74	\$ 609,866.15	\$ 277,658.70
Interfund Receivables	\$ 140,128.59					
EXPENSES:						
Claims (Expenses)	\$ 53,405.43	\$ 81,382.39	\$ 71,589.10	\$ 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	\$ 116,363.60	\$ 113,000.00	\$ 113,000.00	\$ 113,000.00
Payroll 30th	\$ 46,146.90	\$ 106,753.48	\$ 117,173.70	\$ 113,000.00	\$ 113,000.00	\$ 113,000.00
Total:	\$ 132,877.96	\$ 223,160.28	\$ 305,126.40	\$ 286,000.00	\$ 409,128.00	\$ 286,000.00
ENDING BALANCE:	\$ 1,023,084.28	\$ 1,049,417.47	\$ 967,035.16	\$ 925,265.90	\$ 1,126,004.05	\$ 1,117,662.75

Robertson County School District FY 2022-2023 - Cash Flow Projection Fund I						
	<u>Jan-23</u>	<u>Feb-23</u>	<u>Mar-23</u>	<u>Apr-23</u>	<u>May-23</u>	<u>Jun-23</u>
Balance Carried Forward	\$ 1,117,662.75	\$ 1,099,393.49	\$ 1,135,124.23	\$ 1,127,414.97	\$ 1,127,745.71	\$ 1,092,906.45
REVENUES: Local/State/Other						
Utility Tax	\$ 8,000.00	\$ 11,700.00	\$ 25,200.00	\$ -	\$ 21,000.00	\$ -
Motor Vehicle	\$ 5,600.00	\$ 8,900.00	\$ 15,200.00	\$ 21,700.00	\$ 15,100.00	\$ 8,500.00
Delinquent Tax		\$ -	\$ 860.00	\$ -	\$ -	\$ 650.00
Telecommunication Tax	\$ 620.74	\$ 620.74	\$ 620.74	\$ 620.74	\$ 620.74	\$ 620.74
Omitted Property Tax		\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax	\$ 47,000.00	\$ 25,500.00	\$ 5,900.00	\$ 7,400.00	\$ 4,500.00	\$ -
Franchise Tax	\$ 10,600.00	\$ 65,100.00	\$ 20,600.00	\$ 46,700.00	\$ 30.00	\$ 10.00
Interest	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00
Seek/Tier I State	\$ 208,895.00	\$ 208,895.00	\$ 208,895.00	\$ 208,895.00	\$ 208,895.00	\$ 208,895.00
Vocational Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,900.00
Other Reimb.	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Capital Funds Request	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 141,085.00
Total:	\$ 281,730.74	\$ 321,730.74	\$ 278,290.74	\$ 286,330.74	\$ 251,160.74	\$ 396,675.74
EXPENSES:						
Claims (Expenses)	\$ 74,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
Payroll 15th	\$ 113,000.00	\$ 113,000.00	\$ 113,000.00	\$ 113,000.00	\$ 113,000.00	\$ 113,000.00
Payroll 30th	\$ 113,000.00	\$ 113,000.00	\$ 113,000.00	\$ 113,000.00	\$ 113,000.00	\$ 113,000.00
1st Summer Check	\$ -		\$ -	\$ -	\$ -	\$ 50,000.00
2nd Summer Check	\$ -		\$ -	\$ -	\$ -	\$ 50,000.00
3rd Summer Check	\$ -	.	\$ -	\$ -	\$ -	\$ 50,000.00
Total:	\$ 300,000.00	\$ 286,000.00	\$ 286,000.00	\$ 286,000.00	\$ 286,000.00	\$ 436,000.00
ENDING BALANCE:	\$ 1,099,393.49	\$ 1,135,124.23	\$ 1,127,414.97	\$ 1,127,745.71	\$ 1,092,906.45	\$ 1,053,582.19
Month End Balance					End of Year Cash Balance	

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 3



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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-81,073.64	967,035.16
		TOTAL ASSETS	-81,073.64	967,035.16
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	3.80	3.80
10	7603	PURCHASE OBLIGATIONS	-4,927.80	1,350.21
		TOTAL LIABILITIES	-4,924.00	1,354.01
FUND BALANCE				
10	6302	REVENUES CONTROL	-217,248.64	-656,954.56
10	7602	EXPENDITURES CONTROL	298,318.48	776,675.07
10	8723	NONSPENDABLE-PREPAIDS	.00	-1,421.36
10	8753	ASSIGNED-PURCH OBL - CURRENT	4,927.80	-1,350.21
10	8770	UNASSIGNED FUND BALANCE	.00	-1,085,338.11
		TOTAL FUND BALANCE	85,997.64	-968,389.17
		TOTAL LIABILITIES + FUND BALANCE	81,073.64	-967,035.16

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 3

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FUND: 2		SPECIAL REVENUE	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-70,249.97	-81,397.35
20	6106	OTHER CASH	105,000.00	105,000.00
		TOTAL ASSETS	34,750.03	23,602.65
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	-181.97	3,040.66
		TOTAL LIABILITIES	-181.97	3,040.66
FUND BALANCE				
20	6302	REVENUES CONTROL	-21,563.71	-128,501.56
20	7602	EXPENDITURES CONTROL	-13,186.32	104,898.91
20	8753	ASSIGNED-PURCH OBL - CURRENT	181.97	-3,040.66
		TOTAL FUND BALANCE	-34,568.06	-26,643.31
		TOTAL LIABILITIES + FUND BALANCE	-34,750.03	-23,602.65



ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 3

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FUND: 21		DIST ACTIVITY (SPEC REV ANN)		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
21	6101	CASH IN BANK		-27,459.47	88,196.40
21	6101C	CASH CHARITABLE GAMING		.00	382.65
21	6106	OTHER CASH		.00	111,634.85
	TOTAL ASSETS			-27,459.47	200,213.90
LIABILITIES					
21	7603	PURCHASE OBLIGATIONS		-1,731.10	1,175.46
	TOTAL LIABILITIES			-1,731.10	1,175.46
FUND BALANCE					
21	6302	REVENUES CONTROL		-2,719.28	-319,116.29
21	7602	EXPENDITURES CONTROL		30,178.75	131,237.08
21	8737	RESTRICTED - OTHER		.00	-10,699.84
21	8753	ASSIGNED-PURCH OBL - CURRENT		1,731.10	-1,175.46
21	8770	UNASSIGNED FUND BALANCE		.00	-1,634.85
	TOTAL FUND BALANCE			29,190.57	-201,389.36
	TOTAL LIABILITIES + FUND BALANCE			27,459.47	-200,213.90

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 3

FUND: 25 SCHOOL ACTIVITY ACCOUNT FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	25	6101 CASH IN BANK	12,933.39	31,225.24
		TOTAL ASSETS	12,933.39	31,225.24
FUND BALANCE	25	6302 REVENUES CONTROL	-15,657.54	-41,184.82
	25	7602 EXPENDITURES CONTROL	2,724.15	9,959.58
		TOTAL FUND BALANCE	-12,933.39	-31,225.24
		TOTAL LIABILITIES + FUND BALANCE	-12,933.39	-31,225.24

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ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 3

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FUND: 310 CAPITAL OUTLAY FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
31	6101 CASH IN BANK	.40	21,801.20
	TOTAL ASSETS	.40	21,801.20
FUND BALANCE			
31	6302 REVENUES CONTROL	-.40	-21,801.20
	TOTAL FUND BALANCE	-.40	-21,801.20
	TOTAL LIABILITIES + FUND BALANCE	-.40	-21,801.20

ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 3

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	32	6101 CASH IN BANK	6.33	319,295.04
FUND BALANCE		TOTAL ASSETS	6.33	319,295.04
	32	6302 REVENUES CONTROL	-6.33	-158,943.36
	32	7602 EXPENDITURES CONTROL	.00	218,803.10
	32	8734 RESTRICTED-SFCC ESCROW-PRIOR	.00	-285,328.18
	32	8738 RESTRICTED-SFCC ESCROW-CURRENT	.00	-93,826.60
		TOTAL FUND BALANCE	-6.33	-319,295.04
		TOTAL LIABILITIES + FUND BALANCE	-6.33	-319,295.04

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 3



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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	36	6101 CASH IN BANK	-482.55	22,543.76
		TOTAL ASSETS	-482.55	22,543.76
FUND BALANCE	36	6302 REVENUES CONTROL	-1.29	
	36	7602 EXPENDITURES CONTROL	483.00	483.00
	36	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-23,025.47
		TOTAL FUND BALANCE	482.55	-22,543.76
		TOTAL LIABILITIES + FUND BALANCE	482.55	-22,543.76

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 3

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FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101 CASH IN BANK	-10,638.11	45,153.50
51	6171 INVENTORIES FOR CONSUMPTION	.00	19,335.00
51	6400 DEFERRED OUTFLOWS FROM OPEB	.00	87,543.00
51	6400P DEFERRED OUTFLOWS FROM PENSION	.00	413,269.00
	TOTAL ASSETS	-10,638.11	565,300.50
LIABILITIES			
51	75410 UNFUNDED OPEB LIABILITY	.00	-121,255.00
51	7541P NET PENSION LIABILITY	.00	-444,224.00
51	77000 DEF INFLOWS FROM OPEB	.00	-62,073.00
51	7700P DEFERRED INFLOWS FROM PENSION	.00	-53,013.00
	TOTAL LIABILITIES	.00	-680,565.00
FUND BALANCE			
51	6302 REVENUES CONTROL	-28,964.18	-45,645.80
51	7602 EXPENDITURES CONTROL	39,602.29	82,182.27
51	87370 RESTRICTED OTHER OPEB	.00	95,785.00
51	8737P RESTRICTED OTHER	.00	83,968.00
51	8739 RESTRICTED-NEW ASSETS(FD SVC)	.00	-39,931.64
51	8739I RESTRICTED INVENTORY	.00	-19,335.00
51	8770 UNASSIGNED FUND BALANCE	.00	-41,758.33
	TOTAL FUND BALANCE	10,638.11	115,264.50
	TOTAL LIABILITIES + FUND BALANCE	10,638.11	-565,300.50