

Eanes Independent School District



**2024 - 2025 General Fund, Debt Service,
and Child Nutrition Budgets**

June 18, 2024

**For Fiscal Year
July 1, 2024 - June 30, 2025**

**EANES INDEPENDENT SCHOOL DISTRICT
2024-2025 GENERAL, DEBT SERVICE, & CHILD NUTRITION FUNDS SUMMARY
JUNE 18, 2024**

General Fund

Revenue:

Property Tax Revenue	\$ 164,768,589
Other Local Revenue	8,437,500
State Revenue	11,136,056
Federal Revenue	225,000
Other Resources	4,801,000
Total Revenue & Other Resources	<u>\$ 189,368,145</u>

Expenditures:

Function Description		
11	Instruction	\$ 56,490,154
12	Instr Resources & Media	910,382
13	Curriculum & Staff Development	2,203,967
21	Instructional Leadership	1,715,516
23	School Leadership	4,952,889
31	Guidance & Counseling	2,447,256
32	Social Work Services	744,645
33	Health Services	867,511
34	Student Transportation	2,770,134
35	Child Nutrition Services	324,939
36	Co/Extra-Curricular	4,045,284
41	General Administration	3,945,556
51	Plant Maintenance	10,327,723
52	Security & Monitoring Service	996,098
53	Data Processing	1,698,481
61	Community Services	397,496
71	Debt Service	10,000
91	Chapter 49 Recapture	94,742,803
99	Other Intergovernmental Charges	966,000
Total Expenditures		<u>\$ 190,556,834</u>
Revenue - Expenditures		<u>\$ (1,188,689)</u>

* Object Code 6491 \$ 15,950

Expenditures to publish statutorily required public notices as required under Texas Local Government Code §140.0045.

Debt Service Fund

Revenue:

Property Tax Revenue	\$ 26,114,400
Other Local Revenue	720,000
State Revenue	\$ 805,115
Total Revenue	<u>\$ 27,639,515</u>

Expenditures:

Function Description		
71	Bond Principal	\$ 13,110,000
71	Bond Interest	6,647,417
71	Fees	30,000
Total Expenditures		<u>\$ 19,787,417</u>
Revenue - Expenditures		<u>\$ 7,852,098</u>

Child Nutrition Fund

Revenue:

Local Revenue	\$ 6,033,900
State Revenue	-
Other Resources (Federal)	-
Total Revenues	<u>\$ 6,033,900</u>

Expenditures:

Function		
35	Food Services	\$ 5,607,027
51	Plant Maintenance	284,506
	Other Uses	400,000
Total Expenditures		<u>\$ 6,291,533</u>
Revenue - Expenditures		<u>\$ (257,633)</u>

The General Fund

The General Fund is the main operating fund of the school district. It is a governmental fund used to account for transactions from ongoing operations and activities and a variety of revenue sources.

The most significant sources of revenue for the General Fund are property tax receipts and state funding. Additional revenue sources include proceeds from the rental of school facilities, the extracurricular participation fee charged to secondary students, athletic gate receipts, grant funds from the Eanes Education Foundation, summer school tuition, and interest earnings on investments.

Most of the operating expenditures of the district are recognized in the General Fund. These expenditures include payroll costs for the majority of staff and funds for functional operations including instruction, campus administration, student services such as guidance and counseling, transportation, maintenance and operations, general administration, and the expenditure for recapture.

The General Fund portion of the tax rate is estimated to be \$0.7567 per \$100 of taxable property value, with board approval scheduled to take place after receiving the Voter Approval Tax Rate (VATR) from the Texas Education Agency (TEA). TEA will calculate the VATR after it receives the Certified Tax Values provided by the Travis Central Appraisal District toward the end of July. The VATR may vary somewhat from the estimated value; the District may not adopt an M&O tax rate higher than the VATR without holding a Voter Approval Tax Rate Election (VATRE).

**EANES INDEPENDENT SCHOOL DISTRICT
2024-2025 GENERAL FUND BY FUNCTION & OBJECT
JUNE 18, 2024**

REVENUES, by Object

Local	\$ 173,206,089
State	11,136,056
Federal	225,000
Other Resources	4,801,000
	\$ 189,368,145

<u>EXPENDITURES, by Function</u>	<u>6100 salaries</u>	<u>6200 services</u>	<u>6300 supplies</u>	<u>6400 other expenditures</u>	<u>6500 debt</u>	<u>6600 capital expenditures</u>	<u>8900 Other Uses</u>	<u>Totals</u>	<u>Overall Function %</u>	<u>Net of Recapture Function %</u>	<u>2022-23 State %</u>
00-Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
11-Instruction	54,235,772	1,062,192	814,420	377,770	-	-	-	\$ 56,490,154	29.63%	58.96%	57.52%
12-Instr. Resource & Media Services	811,767	10,000	87,365	1,250	-	-	-	910,382	0.48%	0.95%	1.10%
13-Curriculum Development & Instructional Staff Development	1,909,542	98,700	23,000	172,725	-	-	-	2,203,967	1.16%	2.30%	1.73%
21-Instructional Leadership	1,664,816	3,800	1,600	45,300	-	-	-	1,715,516	0.90%	1.79%	1.73%
23-School Leadership	4,844,683	10,400	44,156	53,650	-	-	-	4,952,889	2.60%	5.17%	6.42%
31-Guidance & Counseling	2,235,422	30,669	165,565	15,600	-	-	-	2,447,256	1.28%	2.55%	3.66%
32-Social Work	744,645	-	-	-	-	-	-	744,645	0.39%	0.78%	0.25%
33-Health Services	818,764	6,175	39,472	3,100	-	-	-	867,511	0.46%	0.91%	1.16%
34-Pupil Transportation	2,322,916	62,789	517,271	(132,842)	-	-	-	2,770,134	1.45%	2.89%	3.49%
35-Food Services	191,939	-	-	133,000	-	-	-	324,939	0.17%	0.34%	0.74%
36-Cocurricular/Extracurricular	3,014,372	163,970	177,539	674,403	-	15,000	-	4,045,284	2.12%	4.22%	3.01%
41-General Administration	2,920,053	554,471	104,416	366,616	-	-	-	3,945,556	2.07%	4.12%	3.93%
51-Plant Maintenance & Operations	5,476,288	3,276,075	768,393	766,967	-	40,000	-	10,327,723	5.42%	10.78%	11.14%
52-Security & Monitoring Services	762,662	150,891	35,600	46,945	-	-	-	996,098	0.52%	1.04%	1.40%
53-Data Processing Services	1,478,581	65,250	99,900	54,750	-	-	-	1,698,481	0.89%	1.77%	2.29%
61-Community Services	376,696	-	-	20,800	-	-	-	397,496	0.21%	0.41%	0.39%
71-Debt Service	-	-	-	-	10,000	-	-	10,000	0.01%	0.01%	0.00%
81-Facilities Acquisition & Construction	-	-	-	-	-	-	-	-	0.00%	0.00%	0.00%
91- Chapter 49 Recapture payment	-	94,742,803	-	-	-	-	-	94,742,803	49.72%	0.00%	0.00%
99-Appraisal District Costs	-	966,000	-	-	-	-	-	966,000	0.51%	1.01%	0.00%
	\$ 83,808,918	\$ 101,204,185	\$ 2,878,697	\$ 2,600,034	\$ 10,000	\$ 55,000	\$ -	\$ 190,556,834	100.0%	100.0%	100.0%
Object %	43.98%	53.11%	1.51%	1.36%	0.01%	0.03%	0.00%	100.0%		..	

2024-25 Proposed Budget	\$ 83,808,918	\$ 6,461,382	\$ 2,878,697	\$ 2,600,034	\$ 10,000	\$ 55,000	\$ -	\$ 95,814,031
Net of Recapture Object %	87.48%	6.74%	3.00%	2.71%	0.01%	0.06%	0.00%	100.0%

2023-24 Amended Budget	\$ 81,273,377	\$ 7,537,646	\$ 2,498,350	\$ 2,630,294	\$ 10,000	\$ 39,000	\$ 400,000	\$ 94,388,667
Net of Recapture Object %	86.10%	7.99%	2.65%	2.79%	0.01%	0.04%	0.42%	100.0%

**EANES INDEPENDENT SCHOOL DISTRICT
2024-2025 GENERAL FUND 183-199 COMPARISON
JUNE 18, 2024**

<u>REVENUE BY OBJECT</u>		2024-25 Proposed Budget <small>Based on 7,718 students</small>	2023-24 Amended Budget As of 5/31/2024 <small>Based on 7,732 students</small>	2022-23 Audited Financials <small>Based on 7,733 students</small>
Object	Description			
5700	Local Revenue			
5711-12	Property Taxes	164,168,589	159,904,186	186,541,220
5719	Taxes - Penalty & Interest	600,000	550,000	776,946
	Total Property Tax Revenue	\$ 164,768,589	\$ 160,454,186	\$ 187,318,166
5736	Summer School Tuition	90,000	74,500	111,480
5739	Special Program Fees	100,000	110,000	82,560
5742	Interest Earnings	4,400,000	5,425,000	4,612,808
5744	EEF Donations *	2,000,000	2,650,000	2,750,000
5744	Other Gifts and Bequests	102,500	68,500	76,589
5745	Insurance Recovery	-	-	34,892
5749	Other Local Revenue	613,000	653,000	716,561
5752	Athletic Activity	540,000	561,000	580,685
5753	Extra/Co-Curricular Fee	580,000	591,000	537,540
5769	Miscellaneous Revenue	12,000	12,000	14,912
	Total Other Local Revenue	\$ 8,437,500	\$ 10,145,000	\$ 9,518,027
	TOTAL LOCAL REVENUE	\$ 173,206,089	\$ 170,599,186	\$ 196,836,193
5800	State Revenue			
5811-12	State Funding	5,506,655	5,779,320	4,746,561
5831	TRS On-Behalf Payments	5,629,401	5,471,673	4,964,117
	TOTAL STATE REVENUE	\$ 11,136,056	\$ 11,250,993	\$ 9,710,678
5900	Federal Revenue			
5931	Federal Funds	225,000	225,000	858,635
	TOTAL FEDERAL REVENUE	\$ 225,000	\$ 225,000	\$ 858,635
	TOTAL REVENUE	\$ 184,567,145	\$ 182,075,179	\$ 207,405,506
7000	Other Resources	\$ 4,801,000	\$ 2,358,559	\$ 1,077,179
	TOTAL REVENUE & RESOURCES	\$ 189,368,145	\$ 184,433,738	\$ 208,482,685
	Chapter 49 Recapture	94,742,803	91,177,209	119,629,328
	NET OPERATING REVENUE AFTER RECAPTURE	\$ 94,625,342	\$ 93,256,529	\$ 88,853,357
EXPENDITURES BY OBJECT				
Object	Description			
6100	Payroll Costs - non-EEF	81,808,918	78,623,377	70,669,648
6100	Payroll Costs Paid by EEF Donations*	2,000,000	2,650,000	2,750,000
6200	Professional & Contracted Services	6,461,382	7,537,646	6,470,464
6300	Supplies and Materials	2,878,697	2,498,350	2,582,111
6400	Miscellaneous Operating Expenses	2,600,034	2,630,294	2,053,601
6500	Debt Service	10,000	10,000	155,359
6600	Capital Outlay	55,000	39,000	303,119
	TOTAL EXPENDITURES BEFORE RECAPTURE	\$ 95,814,031	\$ 93,988,667	\$ 84,984,302
6224	Chapter 49 Recapture	94,742,803	91,177,209	119,629,328
	TOTAL EXPENDITURES INCLUDING RECAPTURE	\$ 190,556,834	\$ 185,165,876	\$ 204,613,630
8000	Other Uses	\$ -	\$ 400,000	\$ 293,194
	TOTAL EXPENDITURES & USES	\$ 190,556,834	\$ 185,565,876	\$ 204,906,824
	Estimated Beginning Total Fund Balance	29,166,300	30,298,438	26,722,577
	Increase or (Decrease) to Fund Balance Based on Budget	(1,188,689)	(1,132,138)	3,575,861
	Estimated Ending Fund Balance **	\$ 27,977,611	\$ 29,166,300	\$ 30,298,438

* EEF donations are designated for the sole purpose of supporting teacher salaries on all 9 campuses including positions not required by the State of Texas.
 ** Ending fund balance amounts are estimated based on budgeted revenues and expenditures.

EANES INDEPENDENT SCHOOL DISTRICT
2024-2025 GENERAL FUND 183-199 EXPENDITURE COMPARISON DETAIL
JUNE 18, 2024

EXPENDITURES BY FUNCTION			2024-2025 Proposed Expenditure Budget	2023-2024 Amended Expenditure Budget as of 5/31/2024	2022-2023 Audited Financials
Function	Object	Description			
00		Other Uses			
	8900	Operating Transfers Out	-	400,000	293,194
Total Function 00			\$ -	\$ 400,000	\$ 293,194
11		Instruction			
	6100	Payroll Costs	54,235,772	51,873,735	48,175,575
	6200	Professional & Contracted Services	1,062,192	1,280,985	489,178
	6300	Supplies & Materials	814,420	587,034	487,871
	6400	Miscellaneous Operating Costs	377,770	403,308	372,401
	6600	Capital Outlay	-	-	-
Total Function 11			\$ 56,490,154	\$ 54,145,062	\$ 49,525,025
12		Media Services			
	6100	Payroll Costs	811,767	805,249	783,818
	6200	Professional & Contracted Services	10,000	15,058	30,134
	6300	Supplies & Materials	87,365	89,884	87,494
	6400	Miscellaneous Operating Costs	1,250	898	1,487
Total Function 12			\$ 910,382	\$ 911,089	\$ 902,933
13		Instructional Staff Development			
	6100	Payroll Costs	1,909,542	1,934,532	1,638,662
	6200	Professional & Contracted Services	98,700	157,030	7,689
	6300	Supplies & Materials	23,000	21,433	15,242
	6400	Miscellaneous Operating Costs	172,725	236,329	69,779
Total Function 13			\$ 2,203,967	\$ 2,349,324	\$ 1,731,372
21		Instructional Leadership			
	6100	Payroll Costs	1,664,816	1,625,720	1,534,696
	6200	Professional & Contracted Services	3,800	3,700	17,971
	6300	Supplies & Materials	1,600	1,750	29,851
	6400	Miscellaneous Operating Costs	45,300	27,400	16,945
Total Function 21			\$ 1,715,516	\$ 1,658,570	\$ 1,599,463
23		School Administration			
	6100	Payroll Costs	4,844,683	4,743,924	4,283,457
	6200	Professional & Contracted Services	10,400	16,304	10,455
	6300	Supplies & Materials	44,156	60,818	61,624
	6400	Miscellaneous Operating Costs	53,650	66,376	69,714
Total Function 23			\$ 4,952,889	\$ 4,887,422	\$ 4,425,250

EXPENDITURES BY FUNCTION			2024-2025 Proposed Expenditure Budget	2023-2024 Amended Expenditure Budget as of 5/31/2024	2022-2023 Audited Financials
Function	Object	Description			
31		Guidance and Counseling			
	6100	Payroll Costs	2,235,422	2,118,504	2,261,867
	6200	Professional & Contracted Services	30,669	32,875	25,599
	6300	Supplies & Materials	165,565	132,539	144,462
	6400	Miscellaneous Operating Costs	15,600	19,786	12,794
Total Function 31			\$ 2,447,256	\$ 2,303,704	\$ 2,444,722
32		Social Work Services			
	6100	Payroll Costs	744,645	728,296	80,549
Total Function 32			\$ 744,645	\$ 728,296	\$ 80,549
33		Health Services			
	6100	Payroll Costs	818,764	804,461	742,096
	6200	Professional & Contracted Services	6,175	6,378	4,994
	6300	Supplies & Materials	39,472	40,150	33,703
	6400	Miscellaneous Operating Costs	3,100	3,261	2,968
Total Function 33			\$ 867,511	\$ 854,250	\$ 783,761
34		Transportation			
	6100	Payroll Costs	2,322,916	2,308,333	1,985,988
	6200	Professional & Contracted Services	62,789	99,388	66,325
	6300	Supplies & Materials	517,271	428,512	378,835
	6400	Miscellaneous Operating Costs	(132,842)	(167,182)	(156,872)
Total Function 34			\$ 2,770,134	\$ 2,669,051	\$ 2,274,276
35		Child Nutrition Services			
	6100	Payroll Costs (TRS On-Behalf)	191,939	183,461	157,215
	6400	Miscellaneous Operating Costs	133,000	160,000	133,681
Total Function 35			\$ 324,939	\$ 343,461	\$ 290,896
36		Co-Curricular/Extra-Curricular			
	6100	Payroll Costs	3,014,372	2,947,601	2,348,337
	6200	Professional & Contracted Services	163,970	162,291	203,272
	6300	Supplies & Materials	177,539	179,618	159,638
	6400	Miscellaneous Operating Costs	674,403	785,151	622,552
	6600	Capital Outlay	15,000	-	58,881
Total Function 36			\$ 4,045,284	\$ 4,074,661	\$ 3,392,680
41		General Administration			
	6100	Payroll Costs	2,920,053	2,888,033	2,912,561
	6200	Professional & Contracted Services	554,471	551,072	499,333
	6300	Supplies & Materials	104,416	115,936	122,570
	6400	Miscellaneous Operating Costs	366,616	370,050	270,911
Total Function 41			\$ 3,945,556	\$ 3,925,091	\$ 3,805,375

EXPENDITURES BY FUNCTION			2024-2025 Proposed Expenditure Budget	2023-2024 Amended Expenditure Budget as of 5/31/2024	2022-2023 Audited Financials
Function	Object	Description			
51	Facilities Maintenance & Operations				
6100		Payroll Costs	5,476,288	5,309,928	4,575,286
6200		Professional & Contracted Services	3,276,075	3,658,922	3,516,940
6300		Supplies & Materials	768,393	735,861	750,883
6400		Miscellaneous Operating Costs	766,967	603,067	561,002
6600		Capital Outlay	40,000	39,000	125,211
Total Function 51			\$ 10,327,723	\$ 10,346,778	\$ 9,529,322
52	Security and Monitoring Services				
6100		Payroll Costs	762,662	1,150,145	207,074
6200		Professional & Contracted Services	150,891	493,700	477,326
6300		Supplies & Materials	35,600	42,940	16,563
6400		Miscellaneous Operating Costs	46,945	43,600	24,095
Total Function 52			\$ 996,098	\$ 1,730,385	\$ 725,058
53	Data Processing Services				
6100		Payroll Costs	1,478,581	1,518,561	1,431,721
6200		Professional & Contracted Services	65,250	120,943	248,184
6300		Supplies & Materials	99,900	61,875	293,375
6400		Miscellaneous Operating Costs	54,750	52,450	33,817
6600		Capital Outlay	-	-	(29,000)
Total Function 53			\$ 1,698,481	\$ 1,753,829	\$ 1,978,097
61	Community Services				
6100		Payroll Costs (TRS On-Behalf)	376,696	332,894	300,746
6400		Miscellaneous Operating Costs	20,800	25,800	18,327
Total Function 61			\$ 397,496	\$ 358,694	\$ 319,073
71	General Debt Service				
6500		Debt Service	10,000	10,000	155,359
Total Function 71			\$ 10,000	\$ 10,000	\$ 155,359
81	Facilities Acquisition & Construction				
6600		Capital Outlay	-	-	148,027
Total Function 81			\$ -	\$ -	\$ 148,027
91	Contracted Instructional Services (Recapture)				
6200		Professional & Contracted Services	94,742,803	91,177,209	119,629,328
Total Function 91			\$ 94,742,803	\$ 91,177,209	\$ 119,629,328
99	Other Intergovernmental Charges (Property Appraisal Costs)				
6200		Professional & Contracted Services	966,000	939,000	873,064
Total Function 99			\$ 966,000	\$ 939,000	\$ 873,064
TOTAL EXPENDITURES			\$ 190,556,834	\$ 185,565,876	\$ 204,906,824

The Debt Service Fund 599

The Debt Service Fund (also called the Interest and Sinking Fund) is a governmental fund that is used to account for the accumulation of property tax revenues for the payment of long-term debt principal and interest. Funding for the payment of debt is provided through a designation of the property tax rate and revenues, and interest earnings from investment of these funds.

The Debt Service portion of the tax rate is proposed to be \$.12 per \$100 of taxable property value.

Expenditures in the Debt Service Fund include payments for principal and interest on bonds and other related fees.

EANES INDEPENDENT SCHOOL DISTRICT
2024-2025 DEBT SERVICE FUND 599
JUNE 18, 2024

		2024-2025 Proposed Budget	2023-2024 Amended Budget as of 5/31/2024	2022-2023 Audited Financials
REVENUE	Object Description			
5700	Local Revenue			
	Property Taxes	\$ 26,034,400	\$ 24,985,029	\$ 25,315,351
	Taxes - Penalty & Interest	80,000	70,000	104,354
	TOTAL TAX REVENUE	\$ 26,114,400	\$ 25,055,029	\$ 25,419,705
	Other Local Revenue	720,000	760,000	468,381
	TOTAL LOCAL REVENUE	\$ 26,834,400	\$ 25,815,029	\$ 25,888,086
5800	State Revenue	805,115	914,529	167,852
	TOTAL STATE REVENUE	\$ 805,115	\$ 914,529	\$ 167,852
7000	Other Resources	-	86,669	-
	TOTAL REVENUE & OTHER RESOURCES	\$ 27,639,515	\$ 26,816,227	\$ 26,055,938

EXPENDITURES

Function/Object/Description				
71	Debt Service			
6511	Principal on Bonds	13,110,000	12,375,000	16,260,000
6521	Interest on Bonds	6,647,417	5,354,584	4,678,142
6599	Other Debt Fees	30,000	41,800	28,105
	Total Function 71	\$ 19,787,417	\$ 17,771,384	\$ 20,966,247
	TOTAL EXPENDITURES	\$ 19,787,417	\$ 17,771,384	\$ 20,966,247
8900	Other Uses	-	5,881,171	9,072,010
	TOTAL EXPENDITURES & OTHER USES	\$ 19,787,417	\$ 23,652,555	\$ 30,038,257
	REVENUE - EXPENDITURES	\$ 7,852,098	\$ 3,163,672	\$ (3,982,319)
	Estimated Beginning Fund Balance	23,155,990	19,992,318	23,974,637
	Increase or (Decrease) to Fund Balance Based on Budget	7,852,098	3,163,672	(3,982,319)
	Estimated Ending Fund Balance *	\$ 31,008,088	\$ 23,155,990	\$ 19,992,318

* Ending fund balance amounts are estimated.

The Child Nutrition Fund 701

The Child Nutrition Fund is a proprietary fund used to account for operations that are financed and operated in a manner similar to private business enterprises. The costs to operate the program are financed primarily through the sale of food to students and faculty during lunch.

The program serves a variety of healthy meal and ala-carte options at each of the district's nine campuses. Nutrition standards exceed those of the Texas Public Nutrition Policy requirements. For example, the program makes available a number of fresh fruit and vegetable options at each point of service every day.

EANES INDEPENDENT SCHOOL DISTRICT
2024-2025 CHILD NUTRITION FUND 701
JUNE 18, 2024

		2024-2025 Proposed Budget	2023-2024 Amended Budget as of 5/31/2024	2022-2023 Audited Financials
REVENUE				
Object	Description			
5700	Local Revenue	6,033,900	5,283,900	4,628,131
5800	State Revenue	-	-	6,652
5900	Federal Revenue	-	-	-
TOTAL REVENUE		\$ 6,033,900	\$ 5,283,900	\$ 4,634,783
7000	Other Resources	-	400,000	359,229
TOTAL REVENUE & RESOURCES		\$ 6,033,900	\$ 5,683,900	\$ 4,994,012

EXPENDITURES

Function/Object/Description				
00		Other Uses		
	8900	Operating Transfers Out	400,000	-
Total Function 00			\$ 400,000	\$ -
	6100	Payroll Costs	2,571,927	2,505,112
	6200	Professional & Contracted Services	32,000	44,220
	6300	Supplies & Materials	2,871,700	2,718,118
	6400	Miscellaneous Operating Costs	131,400	131,415
Total Function 35			\$ 5,607,027	\$ 5,398,865
51		Facilities Maintenance/Operations		
	6100	Payroll Costs	218,506	218,798
	6200	Professional & Contracted Services	66,000	66,000
Total Function 51			\$ 284,506	\$ 284,798
TOTAL EXPENDITURES			\$ 6,291,533	\$ 5,683,663

REVENUE - EXPENDITURES		\$ (257,633)	\$ 237	\$ (303,081)
Estimated Beginning Fund Balance		39,152	38,915	341,996
Increase or (Decrease) to Fund Balance				
Based on Budget		(257,633)	237	(303,081)
Estimated Ending Fund Balance		\$ (218,481)	\$ 39,152	\$ 38,915

* Ending fund balance amounts are estimated.