

SUMNER-BONNEY LAKE SCHOOL DISTRICT

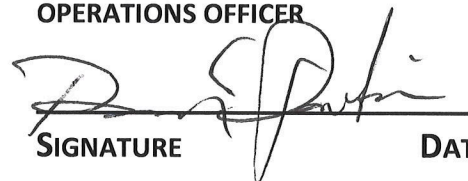
FINANCIAL REPORTS APRIL 30, 2024

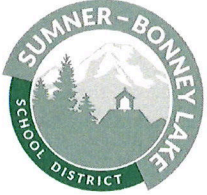
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 5/29/24
SIGNATURE DATE



A Great Place to Learn.

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Business Services

May 29, 2024

April 2024 Budget Status Report

Executive Summary

General Fund

- **Enrollment:** April annual average enrollment decreased by 3 FTE compared to March to 9,899. Our total annual average FTE is 96 over projection. Elementary annual average enrollment remained unchanged when compared to March and is 35 over projection. Middle School is unchanged from March and is 63 over projection. High School decreased by 3 when compared to March and is 3 under projection year to date. CTE annual average enrollment is 9 FTE under projection. Running Start annual average enrollment is 35 FTE over projection. Special Education headcount is 152 over projection. TBIP April annual average enrollment is 65 FTE over projection. ALE enrollment is 85 FTE and Open Doors enrollment is 15 FTE.
- In April, we received \$12.4 million in property taxes, \$9.9 million in general apportionment, \$2.8 million in state grants, \$665.9 thousand in federal grants. Total expenditures were \$14.8 million, mostly for salary and benefits.
- The district ended the month with \$44.5 million in fund balance. So far, we have spent 62.6% of our budgeted expenditures for the 23-24 fiscal year.

Capital Projects Fund

- In April, we collected \$1.6 million in property taxes, \$150.1 thousand in investment earnings, \$22.7 thousand in impact fees and \$697.6 thousand in E-Rate Funding. Expenditures were \$1.5 million with expenditures spent mostly on ESSER III projects, portable moves and technology levy.
- We ended the month with \$36.5 million in fund balance.

Debt Service Fund

- In April, we collected \$9.5 million in property taxes and \$17.2 thousand in investment earnings.
- The district ended the month with \$20.0 million in fund balance.

ASB Funds

- Business as normal with ASB. The district ended the month with \$1.1 million in fund balance.

Transportation Vehicle Fund:

- In April we collected \$3.7 thousand in interest earnings.
- The district ended the month with \$869.3 thousand in fund balance.

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Student Enrollment Reporting
Fiscal Year 2023-2024
April-24

	As of April		
	Budget	AAFTE	Difference
K-12	Full-Time Equivalent		
Kindergarten	693.00	663.25	(29.75)
Grade 1	710.00	726.52	16.52
Grade 2	784.00	777.66	(6.34)
Grade 3	718.00	732.42	14.42
Grade 4	745.00	774.01	29.01
Grade 5	780.00	790.89	10.89
Grade 6	774.00	781.99	7.99
Grade 7	737.00	763.10	26.10
Grade 8	726.00	755.25	29.25
Grade 9	859.00	894.04	35.04
Grade 10	927.00	951.23	24.23
Grade 11	716.00	668.21	(47.80)
Grade 12	634.00	620.03	(13.97)
Total	9,803.00	9,898.59	95.59
ALE	75.00	84.93	9.93
CTE			
Grade 7-8	114.00	120.38	6.38
Grade 9-12	571.00	555.14	(15.86)
Total CTE	685.00	675.53	(9.47)
Running Start			
Regular	285.00	321.91	36.91
Vocational	16.00	14.50	(1.50)
	301.00	336.41	35.41
Head Count			
Special Ed			
3-5	150.00	198.00	48.00
K-21 - Tier 1	755.00	801.00	46.00
K-21 - Other	460.00	518.00	58.00
Total	1,365.00	1,517.00	152.00
ELL (TBIP)			
K-6	353.00	406.00	53.00
7-12	205.00	217.00	12.00
Total TBIP	558.00	623.00	65.00
Exited TBIP	80.00	67.00	(13.00)
Open Doors	20.00	14.50	(5.50)

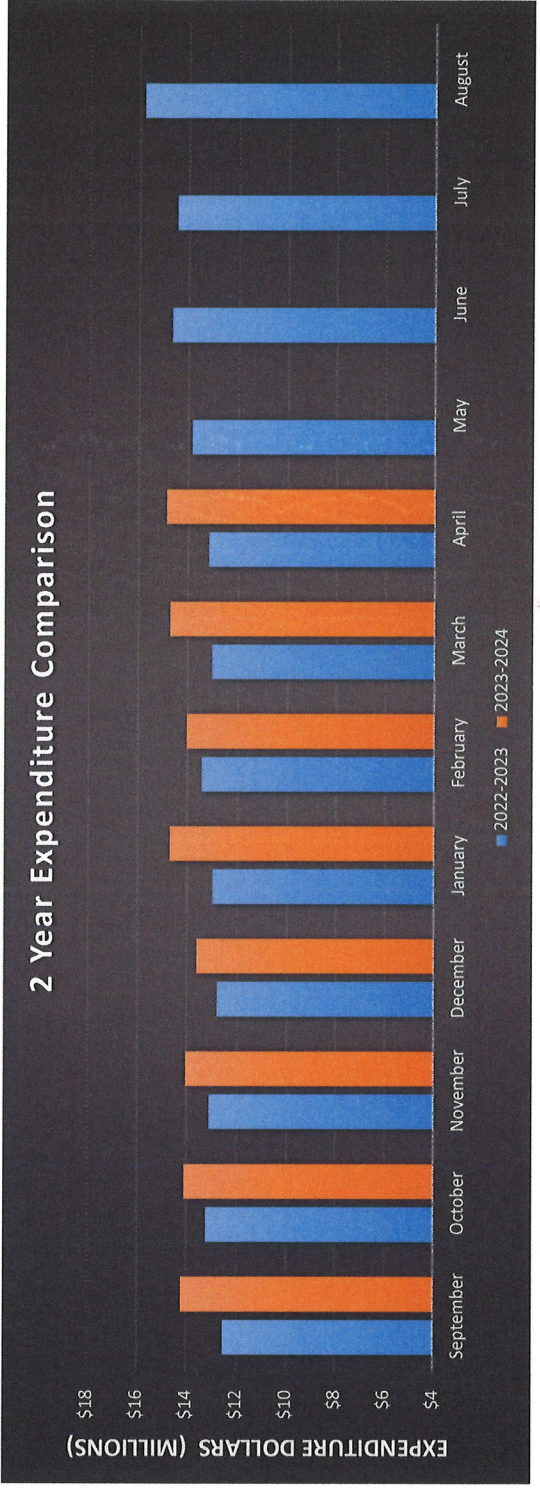
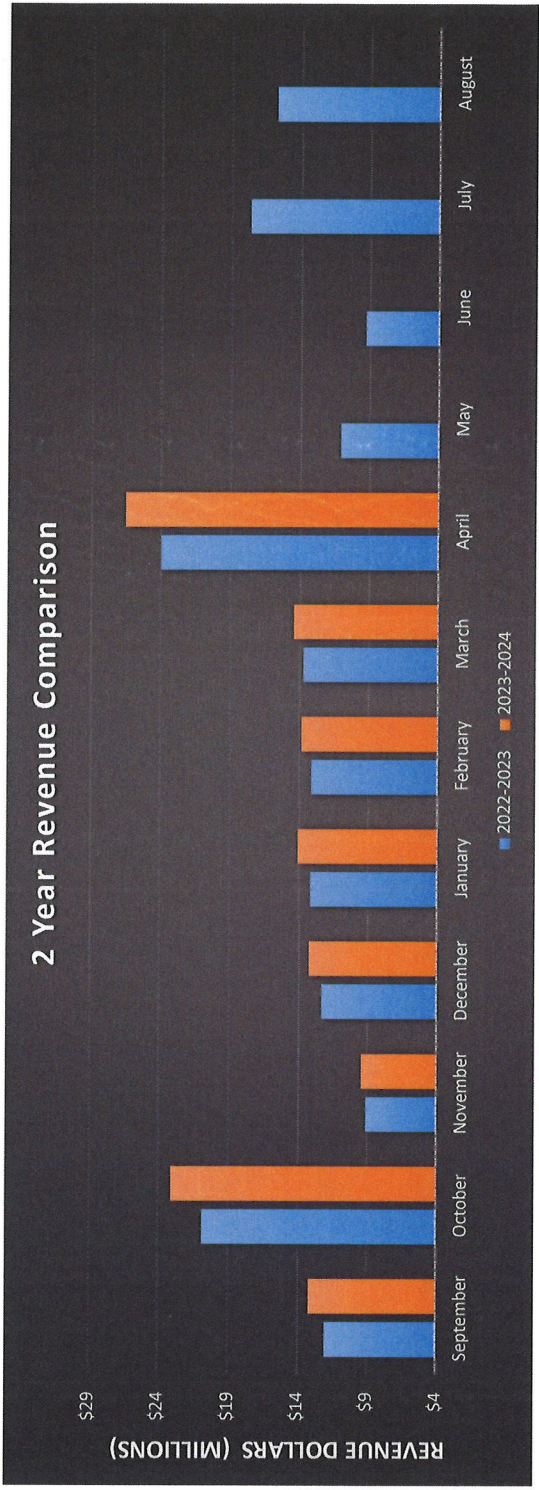
2 Year FTE Enrollment Comparison



	September	October	November	December	January	February	March	April	May	June
2022-23 Actual	9,732	9,830	9,865	9,837	9,854	9,871	9,853	9,857	9,858	9,838
2023-24 Actual	9,835	9,919	9,924	9,931	9,908	9,895	9,893	9,882		

SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320
GENERAL FUND
BUDGET STATUS REPORT
PERIOD ENDING APRIL 30, 2024

REVENUES		2023-2024	Actual	Actual		Remaining	Percent
		Budget	For Month	For Year	Encumbrance	Budget	of Budget
1000	Local, Taxes	29,228,605	12,443,795	27,089,702		2,138,903	92.68
2000	Local, Nontax	4,684,585	596,781	5,915,589		(1,231,004)	126.28
3000	State, General Purpose	109,659,542	9,940,041	71,437,320		38,222,222	65.14
4000	State, Special Purpose	27,157,313	2,855,238	17,991,666		9,165,647	66.25
5000	Federal, General Purpose	20,000	7,790	7,790		12,210	38.95
6000	Federal, Special Purpose	7,277,864	665,987	4,675,488		2,602,376	64.24
7000	Revenues from Other Districts	1,020,000	4,562	572,609		447,391	56.14
8000	Other Agencies & Associations	98,625	11,785	80,640		17,985	81.76
9000	Other Financing Sources	347,496	14,002	155,205		192,291	44.66
TOTAL REVENUES		179,494,029	26,539,982	127,926,007		51,568,022	71.27
EXPENDITURES							
00	Regular Instruction	103,520,948	8,152,313	64,678,398	28,906,267	9,936,283	90.40
10	Regular Instr-Special Purpose	688,520	37,960	321,762	109,053	257,705	62.57
20	Special Education	29,295,389	2,309,863	17,887,462	9,512,317	1,895,611	93.53
30	Vocational Education	8,042,604	541,068	4,398,567	1,961,127	1,682,910	79.08
50&60	Compensatory Education	5,672,511	589,553	3,080,604	1,308,062	1,283,845	77.37
70	Other Instructional Programs	1,378,365	87,450	759,896	304,006	314,463	77.19
80	Community Services	2,443,994	190,021	1,528,976	637,534	277,484	88.65
90	Support Services	31,337,082	2,946,276	21,592,544	7,060,493	2,684,045	91.43
TOTAL EXPENDITURES		182,379,413	14,854,505	114,248,209	49,798,859	18,332,346	89.95
GL 536	Other Uses - Transfers to Other Funds	16,621,535	982,319	18,589,234			
Revenues Over (Under) Expenditures		(19,506,919)	10,703,159	(4,911,436)			
BEGINNING FUND BALANCE		43,000,000		49,487,455			
ENDING FUND BALANCE ACCOUNTS							
GL 821	Restricted, Carryover	433,000		-			
GL 828	Restricted for Carryover of FS Rev	744,038		1,141,163			
GL 840	Prepaid Items	555,900		1,263,133			
GL 870	Committed to Other Purposes	4,024,974		8,640,021			
GL 888	Assigned to Other Purposes	9,203,656		7,859,449			
GL 890	Unassigned Fund Balance	0		17,517,347			
GL 891	Unassigned Min Bal Policy	8,531,468		8,154,907			
TOTAL ENDING FUND BALANCE		23,493,036		44,576,020			



Sumner-Bonney Lake School District No. 320

Balance Sheet

As of April 30, 2024

General Fund

Imprest Funds	\$	316,225	
Cash on Hand	\$	44,318	
Cash on Deposit with County	\$	17,452,323	
Warrants Outstanding	\$	(4,585,968)	
Taxes Receivable	\$	17,105,216	
Revenue Due from Other Funds	\$	1,929	
Revenue Due from Other Governments	\$	572,727	
Accounts Receivable	\$	176,841	
Inventory	\$	122,005	
Prepaid Expenses	\$	775,687	
Investments	\$	29,895,976	
Cash with Trustee	\$	390,108	
			\$ 62,267,387

Accounts Payable	\$	115,659	
Payroll and Benefits Liabilities	\$	75,229	
Retainage Liability	\$	38,939	
Due to Government Agency	\$	25,944	
Due to Other Funds	\$	105,644	
Taxes and Other Deferred Revenues	\$	17,329,952	
			\$ 17,691,367

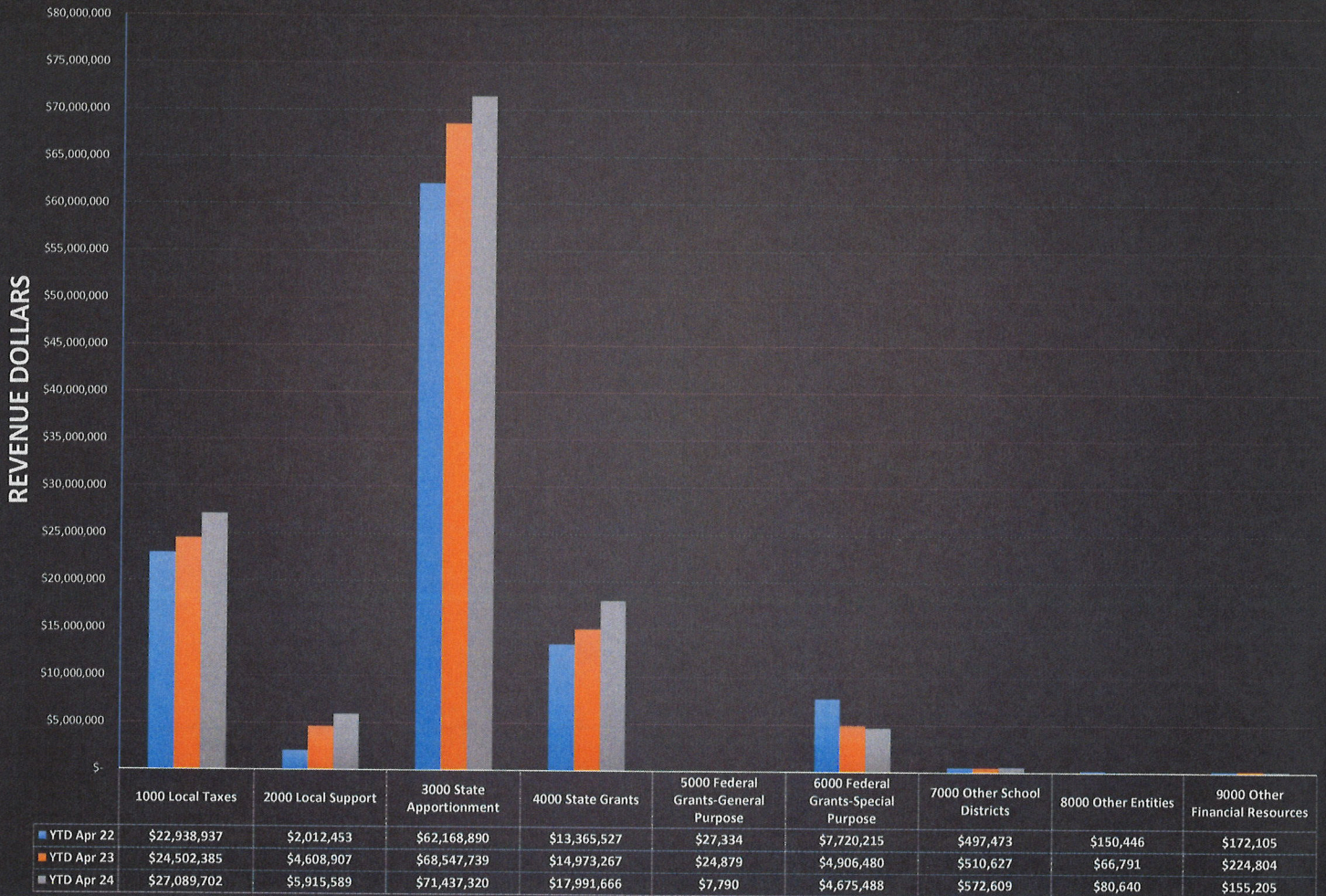
Restricted for Carryover of FS Rev	\$	1,141,163	
Nonspendable Fund Balance	\$	1,263,133	
Committed to Other Purposes	\$	9,645,002	
Assigned to Other Purposes	\$	7,859,449	
Unassigned Fund Balance	\$	16,512,366	
Unassigned to Minimum Fund Balance	\$	8,154,907	
			\$ 44,576,020

Sumner-Bonney Lake School District No. 320
Three Year Comparison of Revenues by Funding Source
As of April 30, 2024
Year to Date

Revenue Source	April 2021-2022 Budget	April 2021-2022 Year to Date	% of Budget Received YTD**	April 2022-2023 Budget	April 2021-2022 Year to Date	% of Budget Received YTD**	April 2023-2024 Budget	April 2023-2024 Year to Date	% of Budget Received YTD**
1000 Local Taxes	\$ 25,772,599	\$ 22,938,937	89.01%	\$ 26,688,566	\$ 24,502,385	91.81%	\$ 29,228,605	\$ 27,089,702	92.68%
2000 Local Support	\$ 2,859,076	\$ 2,012,453	70.39%	\$ 4,349,294	\$ 4,608,907	105.97%	\$ 4,684,585	\$ 5,915,589	126.28%
3000 State Apportionment	\$ 93,646,841	\$ 62,168,890	66.39%	\$ 103,566,937	\$ 68,547,739	66.19%	\$ 109,659,542	\$ 71,437,320	65.14%
4000 State Grants	\$ 21,693,286	\$ 13,365,527	61.61%	\$ 23,954,268	\$ 14,973,267	62.51%	\$ 27,157,313	\$ 17,991,666	66.25%
5000 Federal Grants-General Purpose	\$ 27,334	\$ 27,334	100.00%	\$ 20,000	\$ 24,879	124.40%	\$ 20,000	\$ 7,790	38.95%
6000 Federal Grants-Special Purpose	\$ 12,098,230	\$ 7,720,215	63.81%	\$ 7,833,330	\$ 4,906,480	62.64%	\$ 7,277,864	\$ 4,675,488	64.24%
7000 Other School Districts	\$ 1,000,306	\$ 497,473	49.73%	\$ 930,000	\$ 510,627	54.91%	\$ 1,020,000	\$ 572,609	56.14%
8000 Other Entities	\$ 252,002	\$ 150,446	59.70%	\$ 113,625	\$ 66,791	58.78%	\$ 98,625	\$ 80,640	81.76%
9000 Other Financial Resources	\$ 400,000	\$ 172,105	43.03%	\$ 406,400	\$ 224,804	55.32%	\$ 347,496	\$ 155,205	44.66%
	\$ 157,749,674	\$ 109,053,380	69.13%	\$ 167,862,420	\$ 118,365,879	70.51%	\$ 179,494,029	\$ 127,926,007	71.27%

** 8 months = 66.67%
of budget

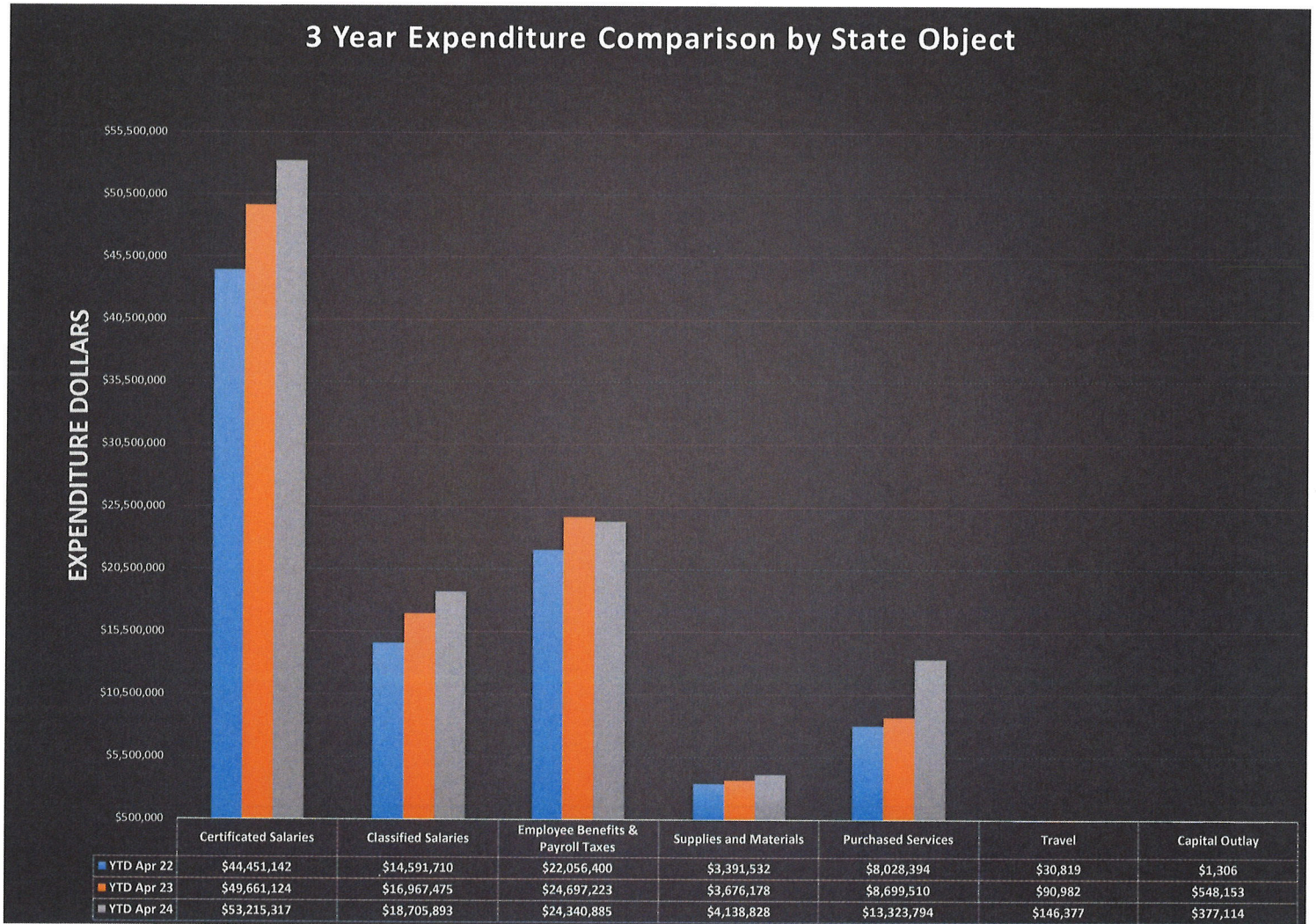
3 Year Revenue Comparison by Funding Source



Sumner-Bonney Lake School District No. 320
Three Year Comparison of Expenditures by Object Code
As of April 30, 2024
Year to Date

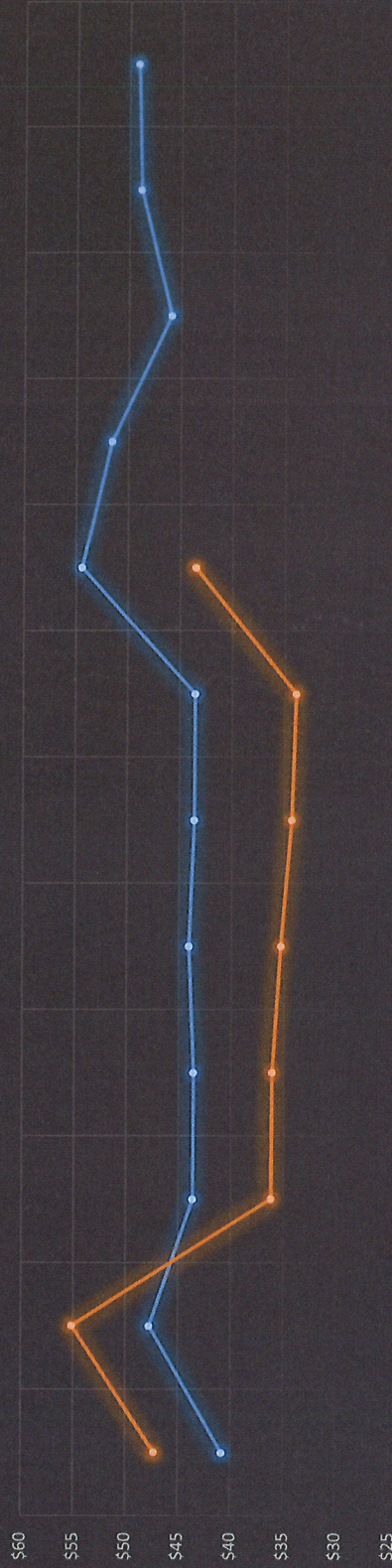
Expenditures by State Object	April 2021-2022 Budget	April 2021-2022 Year to Date	% of Budget Expended YTD**	April 2022-2023 Budget	April 2022-2023 Year to Date	% of Budget Expended YTD**	April 2023-2024 Budget	April 2023-2024 Year to Date	% of Budget Expended YTD**
2 Certificated Salaries	71,548,371	44,451,142	62.13%	76,297,221	49,661,124	65.09%	83,748,047	53,215,317	63.54%
3 Classified Salaries	27,618,022	14,591,710	52.83%	27,754,849	16,967,475	61.13%	30,582,991	18,705,893	61.16%
4 Employee Benefits & Payroll Taxes	36,737,459	22,056,400	60.04%	39,683,777	24,697,223	62.24%	39,832,940	24,340,885	61.11%
5 Supplies and Materials	10,194,875	3,391,532	33.27%	10,227,194	3,676,178	35.95%	9,317,470	4,138,828	44.42%
7 Purchased Services	13,891,408	8,028,394	57.79%	15,873,097	8,699,510	54.81%	18,399,722	13,323,794	72.41%
8 Travel	98,910	30,819	31.16%	67,157	90,982	135.48%	91,166	146,377	160.56%
9 Capital Outlay	369,543	1,306	0.35%	726,057	548,153	75.50%	407,077	377,114	92.64%
	\$ 160,458,588	\$ 92,551,303	57.68%	\$ 170,629,351	\$ 104,340,643	61.15%	\$ 182,379,413	\$ 114,248,209	62.64%

** 8 months = 66.67%
of budget



2 Year Cash Comparison

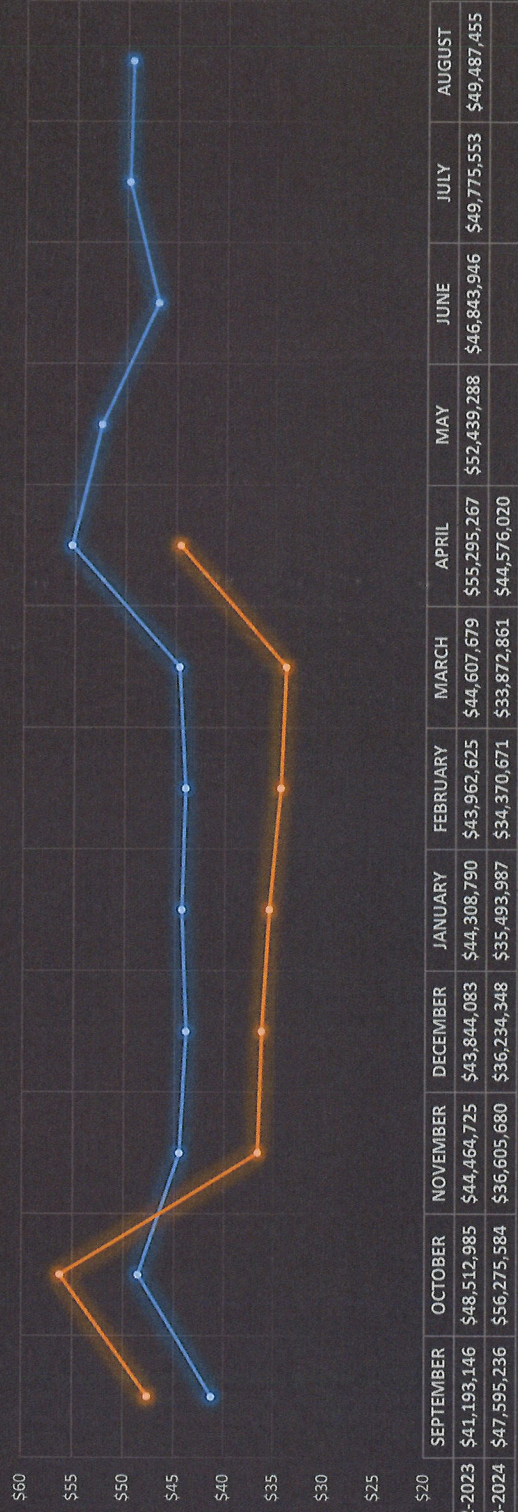
Cash Balance Dollars (Millions)



	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST
Cash 2022-2023	\$40,831,382	\$47,735,262	\$43,615,607	\$43,576,622	\$44,066,360	\$43,588,938	\$43,537,133	\$54,431,030	\$51,566,614	\$45,923,398	\$48,855,617	\$49,139,053
Cash 2023-2024	\$47,280,012	\$55,149,952	\$36,171,489	\$36,114,092	\$35,297,362	\$34,305,164	\$33,902,731	\$43,512,982				

2 Year Fund Balance Comparison

Fund Balance Dollars (Millions)



SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320
CAPITAL PROJECTS FUND
BUDGET STATUS REPORT
PERIOD ENDING APRIL 30, 2024

		2023-2024	Actual	Actual		Remaining	Percent
REVENUES		Budget	For Month	For Year	Encumbrance	Budget	of Budget
1000	Local, Taxes	3,960,333	1,618,602	3,655,533		304,800	92.30
2000	Local, Nontax	585,660	172,821	1,306,672		(721,012)	223.11
4000	State, Special Purpose	0		2,188,420		(2,188,420)	0.00
6000	Federal, Special Purpose	2,343,443	803,244	2,218,122		125,321	94.65
9000	Other Financing Sources	16,621,535	982,319	18,589,234		(1,967,699)	111.84
TOTAL REVENUES		23,510,971	3,576,987	27,957,982		(4,447,011)	118.91
EXPENDITURES							
10	Sites	21,976,799	56,294	1,860,492	964,889	19,151,418	12.86
20	Buildings	6,338,213	1,041,108	5,076,675	2,024,663	(763,126)	112.04
30	Equipment	10,070,254	403,149	4,400,855	2,923,056	2,746,343	72.73
60	Bond Issuance Expenditures	125,000	40,000	108,109		16,891	86.49
90	Debt	1,700		1,700			100.00
TOTAL EXPENDITURES		38,511,966	1,540,552	11,447,831	5,912,609	21,134,635	45.08
GL 536 Other Uses - Transfers to Other Funds		347,496	14,002	153,059			
Revenues Over (Under) Expenditures		(15,348,491)	2,022,433	16,357,091			
BEGINNING FUND BALANCE		18,241,073		20,207,797			
ENDING FUND BALANCE ACCOUNTS							
GL 862	Committed from Levy Proceeds	1,333,368		7,494,078			
GL 863	Restricted for State Proceeds	951,592		5,301,539			
GL 866	Restricted for Impact Fee Proceeds	607,622		330,018			
GL 870	Committed to Other Purposes	0		14,999,566			
GL 889	Assigned to Fund Purposes	0		8,439,687			
TOTAL ENDING FUND BALANCE		2,892,582		36,564,888			

Sumner-Bonney Lake School District No. 320

Balance Sheet

April 30, 2024

Capital Projects Fund

Cash on Deposit with County	\$	3,155,347	
Warrants Outstanding	\$	(211,098)	
Taxes Receivable	\$	2,228,869	
Due from Other Funds	\$	105,644	
Accounts Receivable	\$	2,700	
Investments	\$	33,623,613	
			<u><u>\$ 38,905,076</u></u>
Retainage Liability	\$	108,619	
Unavailable Revenue	\$	2,700	
Unavailable Revenue-Taxes	\$	2,228,869	
			<u><u>\$ 2,340,188</u></u>
Committed from Levy Proceeds	\$	7,494,078	
Restricted from State Proceeds	\$	5,301,539	
Restricted from Impact Fees	\$	330,018	
Committed to Other Purposes	\$	14,999,566	
Assigned to Fund Purposes	\$	8,439,687	
			<u><u>\$ 36,564,888</u></u>

Monthly Capital Project Reporting

Apr-24

Beginning Fund Balance	4/1/2024	State	Impact Fees	Other Sources	Project Fund Total
		5,533,808	305,891	23,090,020	28,929,719
Revenue		State	Impact Fees	Other Sources	Total Project Revenue
Local Property Taxes					-
Investment Earnings		22,827	1,401	103,573	127,801
E-Rate Reimbursement					-
Gifts/Donations/Grants					-
Impact Fees			22,725		22,725
Transfers In/ESSER Grants				105,644	105,644
Transfers In/Board Approved Projects				982,319	982,319
State Funding					-
Total Revenue		22,827	24,126	1,191,536	1,238,490
On-going projects		State	Impact Fees	Other Sources	Total Project Cost
Technology Projects					
Transfers Out					
Mt View MS Expansion		241,618			241,618
SHS Expansion Ph.1		13,478			13,478
Long Range Planning				31,384	31,384
LMS Queuing				11,749	11,749
VFE Playground Replacement				11,383	11,383
ESSER III Projects				105,644	105,644
CWE Drainage				1,500	1,500
Portable Move				663,675	663,675
BLHS Turf/Track Upgrade				16,973	16,973
Total Expenditures		255,095	-	842,307	1,097,403
Ending Fund Balance	4/30/2024	State	Impact Fees	Other Sources	Project Fund Total
		5,301,540	330,017	23,439,248	29,070,805

Tech Levy	Total CPF
Tech Levy	CPF Total
5,612,733	34,542,452
Tech Levy Collections	CPF Total Revenue
1,618,602	1,618,602
22,295	150,096
697,600	697,600
	-
	22,725
	105,644
	982,319
	-
2,338,497	3,576,987
Tech Levy Expenditures	CPF Expenditures
443,149	443,149
14,002	14,002
-	241,618
-	13,478
-	31,384
-	11,749
-	11,383
-	105,644
-	1,500
-	663,675
-	16,973
457,151	1,554,554
Tech Levy	
7,494,079	36,564,885

Monthly Capital Project Reporting
Apr-24

Project-To-Date Report

On-going bond projects	Budget	Bond	State	Impact Fees	Total Project Cost	Project (Over)/Within Budget
Mt View MS Expansion	17,000,000	9,434,868	2,938,168	3,956,224	16,329,259	670,741
SHS Expansion Ph.1	59,273,837	33,508,844	21,208,852	1,114,464	55,832,161	3,441,676
	76,273,837	42,943,712	24,147,020	5,070,688	72,161,420	4,112,417

On-going non-bond projects	Budget	Spent to date	Project (Over)/Within Budget
BLHS/MMS Traffic Improvements	2,100,000	161,640	1,938,360
Lakeridge Queuing	1,600,000	286,554	1,313,446
BLHS Classroom Improvements	1,050,000	142,049	907,951
Emergency Backup Generators	1,600,000	62,401	1,537,599
LRE Playground	58,150	52,848	5,302
Generator Support Services	850,000	44,944	805,056
VFE Playground	330,000	311,553	18,447
BLHS Turf/Stadium Upgrades	1,875,000	1,405,346	469,654
BLHS Roof Repairs	250,000	57,296	192,704
SHS Elevator Modernization	250,000	200,191	49,809
Portable Move	2,975,000	1,850,620	1,124,380
THE Playground	83,087	76,225	6,862
THE Land Purchase	15,000,000	434	14,999,566
CWE Drainage	975,000	639,503	335,497
Total on-going non-bond projects	28,996,237	5,291,602	23,704,635

Federal Funds	Budget	Total Project Cost	Project (Over)/Within Budget
ESSER II	903,452	903,452	0
ESSER III	2,843,674	2,589,344	254,330
Total ESSER	3,747,126	3,492,796	254,330

SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320
DEBT SERVICE FUND
BUDGET STATUS REPORT
PERIOD ENDING APRIL 30, 2024

		2023-2024	Actual	Actual		Remaining	Percent
<u>REVENUES</u>		<u>Budget</u>	<u>For Month</u>	<u>For Year</u>	<u>Encumbrance</u>	<u>Budget</u>	<u>of Budget</u>
1000	Local, Taxes	22,676,578	9,505,958	20,865,355		1,811,223	92.01
2000	Local, Nontax	292,501	17,223	266,812		25,689	91.22
TOTAL REVENUES		22,969,079	9,523,181	21,132,167		1,836,912	92.00
<u>EXPENDITURES</u>							
11	Matured Bond Exp	15,470,000		9,670,000		5,800,000	62.51
21	Bond Interest	6,482,194		3,360,672		3,121,523	51.84
41	Bond Issuance Fees	25,000		2,450		22,550	9.80
TOTAL EXPENDITURES		21,977,194		13,033,122		8,944,073	59.30
Revenues Over (Under) Expenditures		991,885	9,523,181	8,099,046			
BEGINNING FUND BALANCE		11,800,643		11,982,239			
<u>ENDING FUND BALANCE ACCOUNTS</u>							
GL 830	Restricted for Debt Service	12,792,528		20,081,285			
TOTAL ENDING FUND BALANCE		12,792,528		20,081,285			

**SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320
ASSOCIATED STUDENT BODY FUND
BUDGET STATUS REPORT
PERIOD ENDING APRIL 30, 2024**

		2023-2024	Actual	Actual		Remaining	Percent
REVENUES		Budget	For Month	For Year	Encumbrance	Budget	of Budget
1000	General Student Body	847,500	33,561	591,329		256,171	69.77
2000	Athletics	604,155	18,282	308,140		296,015	51.00
3000	Classes	86,500	2,446	8,168		78,332	9.44
4000	Clubs	1,075,141	48,553	223,584		851,557	20.80
6000	Private Moneys	288,150	229	78,364		209,786	27.20
TOTAL REVENUES		2,901,446	103,071	1,209,584		1,691,862	41.69
EXPENDITURES							
1000	General Student Body	552,262	17,434	316,545	32,188	203,529	63.15
2000	Athletics	775,967	25,449	364,973	259	410,735	47.07
3000	Classes	90,150	1,514	19,136	15,918	55,096	38.88
4000	Clubs	1,038,955	30,552	237,999	1,042	799,914	23.01
6000	Private Moneys	290,318	42,745	65,186		225,132	22.45
TOTAL EXPENDITURES		2,747,652	117,694	1,003,840	49,407	1,694,406	38.33
Revenues Over (Under) Expenditures		153,794	(14,623)	205,744			
BEGINNING FUND BALANCE		834,501		911,455			
ENDING FUND BALANCE ACCOUNTS							
GL 819	Restricted for Fund Purposes	988,295		1,051,331			
GL 840	Prepaid Items	0		65,868			
TOTAL ENDING FUND BALANCE		988,295		1,117,199			

SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320
TRANSPORTATION VEHICLE FUND
BUDGET STATUS REPORT
PERIOD ENDING APRIL 30, 2024

		2023-2024	Actual	Actual		Remaining	Percent
<u>REVENUES</u>		<u>Budget</u>	<u>For Month</u>	<u>For Year</u>	<u>Encumbrance</u>	<u>Budget</u>	<u>of Budget</u>
2000	Local Nontax	11,000	3,775	30,043		(19,043)	273.11
4000	State, Special Purpose	510,546				510,546	0.00
9000	Other Financing Sources	10,000		249,320		(239,320)	2493.20
TOTAL REVENUES		531,546	3,775	279,363		252,183	52.56
<u>EXPENDITURES</u>							
30	Equipment	935,000		431,658	361,675	141,668	84.85
TOTAL EXPENDITURES		935,000		431,658	361,675	141,668	84.85
Revenues Over (Under) Expenditures		(403,454)	3,775	(152,295)			
BEGINNING FUND BALANCE		917,670		1,011,605			
<u>ENDING FUND BALANCE ACCOUNTS</u>							
GL 819	Restricted for Fund Purposes	514,216		859,310			
TOTAL ENDING FUND BALANCE		514,216		859,310			