Finance Officer/Treasurer's Report
Month Ending October 2023

Beginning Balance for the Month	$	1,413,852.95
Total of All Receipts for the Month	$	423,314.85
Total of All Receipts and Beginning Balance	**$**	**1,837,167.80**
Disbursements	$	451,420.90
Balance at the Close of the Month (Cash in Bank)	**$**	**1,385,746.90**

Fund Cash Balances:

General Fund	Fund 1	$	928,380.42
* Special Projects-Grants	Fund 2	$	(106,988.81)
**District School Activity Fund	Fund 21	$	99,857.45
***School Activity Fund	Fund 25	$	27,363.56
Capital Outlay	Fund 310	$	21,801.62
Building Fund	Fund 320	$	319,301.16
Construction	Fund 360	$	22,544.16
Debt Service Fund	Fund 400	$	-
Food Service	Fund 51	$	73,487.34
Total Cash in Bank of All Funds		**$**	**1,385,746.90**

Finance Officer/Treasurer's Report for November 20, 2023 Signed: Tracy Teagarden

Finance Officer/Treasurer Comments:
* See attached special projects fund 2 projects spreadsheet showing cash balances of individual projects that make up the ($106,988.81) above.
** See attached special projects fund 21 projects spreadsheet showing cash balances of individual projects that make of the $99,857.45 above.
*** See attached special projects fund 25 projects spreadsheet showing cash balances of individual projects that make of the $27,363.56 above.

2

DISTRICT STATE, FEDERAL, & LOCAL GRANTS/PROJECTS- Fund 2					
Oct-23					
Project	**Grant**	**Reimb.**	**Name of Project**	**Red/Black**	
010K	L	Received	AWARDS DONATIONS	$	1,431.80
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	$	49.00
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	$	(33,426.93)
10EJ	S	Received	KTIP	$	-
110K	S	Semester	COMMUNITY EDUCATION	$	4,161.10
120K	S	Quarterly	ESS	$	3,987.88
125K	S	Quarterly	FRYSC	$	(4,682.41)
130K	S	Quarterly	GIFTED	$	6,755.51
135K	S	Quarterly	KERA PRESCHOOL	$	(6,687.78)
14MK	S	Quarterly	SCHOOL BASED MENTAL HEALTH GRANT	$	43,095.00
162J	S	Semester	KETS	$	9,372.07
162K	S	Semester	KETS	$	-
168K	S	Quarterly	ALTERNATIVE/SAFE SCHOOLS	$	(4,073.83)
310J	F	Monthly	TITLE I	$	-
310K	F	Monthly	TITLE I	$	(17,341.49)
320KE	F	Quarterly	MOA-EDU RECOVERY LEADER	$	(5,736.78)
337K	F	Monthly	IDEA B BASIC	$	(7,988.89)
343J	F	Monthly	PRESCHOOL IDEA B	$	-
343K	F	Monthly	PRESCHOOL IDEA B	$	(87.61)
346K	F	Monthly	SMALL RURAL SCHOOL ACHEIVEMENT	$	-
348IA	F	Monthly	PERKINS CARRYOVER	$	-
348K	F	Monthly	VOCATIONAL PERKINS	$	(456.17)
401K	F	Monthly	TITLE IIA TEACHER QUALITY	$	(12,549.28)
466I	F	Quarterly	READING GRANT	$	(29,598.79)
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	$	-

473GW	F	Monthly	ARP ESSER DIGITAL LEARNING COACH	$	502.00
476IC	F	Monthly	RELEIF FUND- HOMLESS CHILDREN	$	0.20
478I	F	Monthly	ARP IDEA BASIC	$	-
479J	F	Semester	FRYSC GREER GRANT	$	(50,276.58)
488I	F	Monthly	ARP IDEA PRESCHOOL	$	-
493I	F	Received	PROMOTING ADOLESCENT HEALTH	$	300.00
552K	F	Monthly	TITLE IV PART A STUDENT SUPPORT	$	(14,570.42)
554G	F	Monthly	ESSER II	$	-
554GD	F	Monthly	ESSER II DISTRICT SET ASIDE	$	-
554GL	F	Monthly	DIGITAL LEARINING COACH GRANT STIPI	$	-
554GS	F	Monthly	ESSER II STATE SET ASIDE	$	-
554GV	F	Monthly	ESSER II VACCINE INCENTIVE	$	-
588IC	F	Monthly	TENCO WORKFORCE DEVELOPMENT GRA	$	(472.22)
613F	F	Monthly	ESSER	$	-
613FD	F	Received	DIGITAL LEARINING COACH GRANT STIPI	$	-
614J	F	Quarterly	GEAR UP	$	-
614K	F	Quarterly	GEAR UP	$	145.59
633F	F	Monthly	GEER	$	-
				$	(1,988.81)
			Playground CD	$	105,000.00
			TOTAL	$	(106,988.81)

DISTRICT SCHOOL ACTIVITY ACCOUNTS- Fund 21				
Oct-23				
Project	**Account**		**Balance**	
701K	Athletics		$	3,654.35
702K	FRYSC Tailgate Donations (Back to School)		$	-
703K	Library - B. Gifford		$	907.61
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		$	30.02
713K	FRYSC General		$	3,267.85
715K	Greenhouse- F. Gifford		$	6,503.96
716K	Band		$	273.41
718K	Carnival		$	639.70
719K	Cheerleaders - Varsity		$	768.69
725K	Elem Class 3rd Grade- T. Conley		$	216.82
727K	Elem Class 3rd Grade- E. Campbell		$	241.55
728K	Elem Class - 1st Grade L. Hughes		$	269.65
729K	Elem Class 4th Grade- J. Murrell		$	160.88
731K	Elem Class 5th Grade- S. Treese		$	3,182.32
735K	FACS Class - K. Myers		$	21.43
737K	2nd Grade- N. Johnson		$	256.30
738K	MS & HS Business Class- L. Henson		$	687.20
739K	HS Science- B. Cooper		$	1,047.05
740K	MS English- T. Dice		$	612.29
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		$	(167.80)
749K	Primary (P-2)		$	-
750K	Spec Ed Class - S. Montgomery		$	576.98
752K	Spec Ed Class- S. Schalch		$	113.14
753K	HS - J. Brown		$	285.22
754K	Yearbook- K. Massey		$	2,911.27
758K	Charitable Gaming Account		$	0.03
759K	Homecoming- M. Hendrix		$	900.26
760K	Spanish- J. O'Daniel		$	545.21
761K	Community Education- M. Hendrix		$	319.48
762K	Livestock- F. Gifford		$	4,252.29
768K	Denham Scholarship Donation		$	1,200.00
769K	Elem. Class- 4th Grade D. Rosenthal		$	611.21
771K	Class of 2024		$	1,526.10

772K	Elementary (3-5)		$	-
773K	Art		$	168.48
774K	Class of 2025- T. Mitchell		$	9,838.99
776K	1st Grade- G. Massey		$	9.00
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		$	2,155.96
786K	Class of 2027- T. Dice		$	839.10
787K	Mental Health- J. Brown		$	-
788K	FASFA Challenge Winner		$	805.00
789K	2nd Grade- A. Gray		$	27.25
790K	Class of 2028		$	-
791K	Kindergarten- K. Massey		$	286.00
792K	Kindergarten- A. Turner		$	205.13
	Total of District School Accounts:		$	199,540.27
	Peoples Bank CD		$	110,000.00
		Cash	$	89,540.27
		Charitable Gaming	$	382.66
		Restricted Other	$	10,699.84
		Total	$	99,857.45

SCHOOL ACTIVITY ACCOUNT BALANCES- Fund 25			
Oct-23			
Project	**Account**		**Balance**
701KS	ATHLETICS		$ 7,672.87
712KS	GENERAL		$ 119.96
713KS	BETA		$ 28.54
716KS	BAND		$ 699.25
765KS	FFA		$ 6,575.00
771KS	CLASS OF 2024		$ 366.20
774KS	CLASS OF 2025		$ 3,403.30
775KS	FBLA		$ 637.84
776KS	FCCLA		$ 1,200.67
777KS	FACULTY/STAFF		$ 154.95
778KS	10TH REGION VB COACHES ASSOCIATION		$ 5,687.44
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:	$ 27,363.56

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

Bank Statement	$	1,448,111.95
Outstanding Deposits	$	-
Outstanding Checks	$	62,365.05
	$	**1,385,746.90**

Ledger Balance	$	1,413,852.95
Receipts	$	423,314.85
Disbursements	$	451,420.90
	$	**1,385,746.90**

Reciepts:	Disbursements:		
$423,288.38	10/15/23 Payroll	$	156,005.44
$26.47 (Interest)	10/30/23 Payroll	$	142,364.36
	Claims/Warrants:	$	153,051.10
		$	451,420.90

8

Robertson County School District FY 2023-2024

Cash Flow Projections General Fund 1

	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
Balance Carried Forward	$ 1,029,933.68	$ 1,023,084.28	$ 1,049,417.47	$ 967,035.16	$ 928,380.42	$ 1,113,118.57
REVENUES: Local/State/Other						
Utility Tax	$ 18,021.18	$ 8,235.22		$ 20,318.03	$ -	$ 9,000.00
Motor Vehicle	$ 8,758.97	$ 11,180.32	$ 6,497.50	$ 10,332.73	$ 7,600.00	$ 4,000.00
Delinquent Tax	$ 3,398.48	$ 1,877.50	$ 1,192.78	$ 264.75	$ -	$ 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	$ 15.75	$ 15.00	$ 15.00
Seek/Tier I State	$ 208,895.00	$ 208,895.00	$ 208,895.00	$ 201,478.00	$ 201,895.00	$ 201,895.00
Other Reimb.	$ 26,447.34	$ 18,630.98	$ 5,520.45	$ 6,245.34	$ 1,000.00	$ 1,000.00
IRS Rebate Payment Reimb					$ -	
Total:	$ 266,157.15	$ 249,493.47	$ 222,744.09	$ 239,275.34	$ 593,866.15	$ 279,658.70
Interfund Receivables	$ 140,128.59					
EXPENSES:						
Claims (Expenses)	$ 53,405.43	$ 81,382.39	$ 71,589.10	$ 61,751.70	$ 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	$ 101,739.21	$ 113,000.00	$ 113,000.00
Payroll 30th	$ 46,146.90	$ 106,753.48	$ 117,173.70	$ 114,439.17	$ 113,000.00	$ 113,000.00
Total:	$ 132,877.96	$ 223,160.28	$ 305,126.40	$ 277,930.08	$ 409,128.00	$ 286,000.00
ENDING BALANCE:	$ 1,023,084.28	$ 1,049,417.47	$ 967,035.16	$ 928,380.42	$ 1,113,118.57	$ 1,106,777.27

Robertson County School District FY 2022-2023 - Cash Flow Projection Fund 1						
	Jan-23	**Feb-23**	**Mar-23**	**Apr-23**	**May-23**	**Jun-23**
Balance Carried Forward	$ 1,106,777.27	$ 1,081,508.01	$ 1,110,238.75	$ 1,095,529.49	$ 1,088,860.23	$ 1,047,020.97
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	$ 201,895.00	$ 201,895.00	$ 201,895.00	$ 201,895.00	$ 201,895.00	$ 201,895.00
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:	$ 274,730.74	$ 314,730.74	$ 271,290.74	$ 279,330.74	$ 244,160.74	$ 389,675.74
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:	$ 1,081,508.01	$ 1,110,238.75	$ 1,095,529.49	$ 1,088,860.23	$ 1,047,020.97	$ 1,000,696.71
	Month End Balance				End of Year Cash Balance	

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 4

10

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-38,654.74	928,380.42
		TOTAL ASSETS		-38,654.74	928,380.42
LIABILITIES					
	10	7461	ACCR SALARIES & BENEFT PAYABLE	.00	3.80
	10	7603	PURCHASE OBLIGATIONS	60,925.38	62,275.59
		TOTAL LIABILITIES		60,925.38	62,279.39
FUND BALANCE					
	10	6302	REVENUES CONTROL	-235,513.15	-892,467.71
	10	7602	EXPENDITURES CONTROL	274,167.89	1,050,842.96
	10	8723	NONSPENDABLE-PREPAIDS	.00	-1,421.36
	10	8753	ASSIGNED-PURCH OBL - CURRENT	-60,925.38	-62,275.59
	10	8770	UNASSIGNED FUND BALANCE	.00	-1,085,338.11
		TOTAL FUND BALANCE		-22,270.64	-990,659.81
TOTAL LIABILITIES + FUND BALANCE				38,654.74	-928,380.42

ROBERTSON COUNTY BOARD OF EDUCATION

munis a tyler erp solution

11

BALANCE SHEET FOR 2024 4

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-25,591.46	-106,988.81
	20	6106	OTHER CASH	.00	105,000.00
		TOTAL ASSETS		-25,591.46	-1,988.81
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	2,249.99	5,290.65
		TOTAL LIABILITIES		2,249.99	5,290.65
FUND BALANCE					
	20	6302	REVENUES CONTROL	-77,339.84	-205,841.40
	20	7602	EXPENDITURES CONTROL	102,931.30	207,830.21
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-2,249.99	-5,290.65
		TOTAL FUND BALANCE		23,341.47	-3,301.84
	TOTAL LIABILITIES + FUND BALANCE			25,591.46	1,988.81

12

BALANCE SHEET FOR 2024 4

FUND: 21 DIST ACTIVITY (SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	11,661.05	99,857.45
	21	6101C	CASH CHARITABLE GAMING	.01	382.66
	21	6106	OTHER CASH	.00	111,634.85
		TOTAL ASSETS		11,661.06	211,874.96
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	-33.45	1,142.01
		TOTAL LIABILITIES		-33.45	1,142.01
FUND BALANCE					
	21	6302	REVENUES CONTROL	-17,973.95	-337,090.24
	21	7602	EXPENDITURES CONTROL	6,312.89	137,549.97
	21	8737	RESTRICTED - OTHER	.00	-10,699.84
	21	8753	ASSIGNED-PURCH OBL - CURRENT	33.45	-1,142.01
	21	8770	UNASSIGNED FUND BALANCE	.00	-1,634.85
		TOTAL FUND BALANCE		-11,627.61	-213,016.97
TOTAL LIABILITIES + FUND BALANCE				-11,661.06	-211,874.96

13

BALANCE SHEET FOR 2024 4

FUND: 25 SCHOOL ACTIVITY ACCOUNT FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	-3,861.68	27,363.56
		TOTAL ASSETS		-3,861.68	27,363.56
FUND BALANCE					
	25	6302	REVENUES CONTROL	-7,162.53	-48,347.35
	25	7602	EXPENDITURES CONTROL	11,024.21	20,983.79
		TOTAL FUND BALANCE		3,861.68	-27,363.56
	TOTAL LIABILITIES + FUND BALANCE			3,861.68	-27,363.56

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 4

14

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.42	21,801.62
		TOTAL ASSETS		.42	21,801.62
FUND BALANCE					
	31	6302	REVENUES CONTROL	-.42	-21,801.62
		TOTAL FUND BALANCE		-.42	-21,801.62
TOTAL LIABILITIES + FUND BALANCE				-.42	-21,801.62

ROBERTSON COUNTY BOARD OF EDUCATION

munis
a tyler erp solution

15

BALANCE SHEET FOR 2024 4

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	6.12	319,301.16
		TOTAL ASSETS		6.12	319,301.16
FUND BALANCE					
	32	6302	REVENUES CONTROL	-6.12	-158,949.48
	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		-6.12	-319,301.16
	TOTAL LIABILITIES + FUND BALANCE			-6.12	-319,301.16

Report generated: 11/02/2023 08:20
User: 9505ttee
Program ID: glbalsht

ROBERTSON COUNTY BOARD OF EDUCATION

munis a tyler erp solution

BALANCE SHEET FOR 2024 4

16

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	.40	22,544.16
		TOTAL ASSETS		.40	22,544.16
FUND BALANCE					
	36	6302	REVENUES CONTROL	-.40	-1.69
	36	7602	EXPENDITURES CONTROL	.00	483.00
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-23,025.47
		TOTAL FUND BALANCE		-.40	-22,544.16
	TOTAL LIABILITIES + FUND BALANCE			-.40	-22,544.16

BALANCE SHEET FOR 2024 4

17

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	.00	-59,947.87
		TOTAL LIABILITIES			.00	-59,947.87
FUND BALANCE						
	40	6302		REVENUES CONTROL	.00	-218,803.10
	40	7602		EXPENDITURES CONTROL	.00	278,750.97
	40	8736		RESTRICTED - DEBT SERVICE	.00	-11,990,091.33
		TOTAL FUND BALANCE			.00	-11,930,143.46
TOTAL LIABILITIES + FUND BALANCE					.00	-11,990,091.33

ROBERTSON COUNTY BOARD OF EDUCATION

munis a tyler erp solution

BALANCE SHEET FOR 2024 4

18

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	28,333.84	73,487.34
	51	6171	INVENTORIES FOR CONSUMPTION	.00	19,335.00
	51	6400O	DEFERRED OUTFLOWS FROM OPEB	.00	87,543.00
	51	6400P	DEFERRED OUTFLOWS FROM PENSION	.00	413,269.00
		TOTAL ASSETS		28,333.84	593,634.34
LIABILITIES					
	51	7541O	UNFUNDED OPEB LIABILITY	.00	-121,255.00
	51	7541P	NET PENSION LIABILITY	.00	-444,224.00
	51	7603	PURCHASE OBLIGATIONS	266.64	266.64
	51	7700O	DEF INFLOWS FROM OPEB	.00	-62,073.00
	51	7700P	DEFERRED INFLOWS FROM PENSION	.00	-53,013.00
		TOTAL LIABILITIES		266.64	-680,298.36
FUND BALANCE					
	51	6302	REVENUES CONTROL	-81,556.26	-127,202.06
	51	7602	EXPENDITURES CONTROL	53,222.42	135,404.69
	51	8737O	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	8753	ASSIGNED-PURCH OBL - CURRENT	-266.64	-266.64
	51	8770	UNASSIGNED FUND BALANCE	.00	-41,758.33
		TOTAL FUND BALANCE		-28,600.48	86,664.02
TOTAL LIABILITIES + FUND BALANCE				-28,333.84	-593,634.34