Education Debt Service (Fund 156) Equity Balances

	Per State Audit 6/30/2022	Per State Audit 6/30/2023	Estimated 6/30/2024
Restricted	7,582,161.00	9,321,287.00	9,321,287.00
Total	7,582,161.00	9,321,287.00	9,321,287.00

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
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40100	**Local Taxes**						
40110	Current Property Tax	669,045.19	670,523.68	670,523.68	670,523.68	684,950.61	684,950.61
40120	Trustee's Collections - Prior Year	24,374.30	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
40130	Clerk & Master Collections - Prior Year	13,993.39	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
40140	Interest and Penalty	10,031.22	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
40150	Pick-Up Taxes	1,207.69	500.00	500.00	500.00	500.00	500.00
40161	Payments in-Lieu-of Taxes - T.V.A.	26.89	0.00	0.00	0.00	0.00	0.00
40162	Payments in Lieu of Taxes - Local Utilities	4,458.19	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
40163	Payments in Lieu of Taxes - Other	4,889.54	100.00	100.00	100.00	100.00	100.00
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	Total Local Taxes	728,026.41	729,123.68	729,123.68	729,123.68	743,550.61	743,550.61
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Notes:							

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
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40200	**County Local Option Taxes**						
40210	Local Option Sales Tax	4,220,090.22	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00
40240	Wheel Tax	1,349,985.48	1,300,000.00	1,300,000.00	1,300,000.00	1,300,000.00	1,300,000.00
40285	Adequate Facilities Tax / Development Tax	0.00	0.00	0.00	0.00	0.00	0.00
40285-AdqFt	Adequate Facilities Tax	218,162.50	258,000.00	258,000.00	258,000.00	258,000.00	258,000.00
40285-DevTx	Development Tax	511,291.63	450,000.00	450,000.00	650,000.00	650,000.00	650,000.00
40285-RESTR	Restricted For School Construction	0.00	0.00	0.00	0.00	0.00	0.00
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	Total Local Option Taxes	6,299,529.83	6,008,000.00	6,008,000.00	6,208,000.00	6,208,000.00	6,208,000.00
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Notes:	40285-RESTR - This line is restricted to be used for school construction.						

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
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40300	**Statutory Local Taxes**						
40320	Bank Excise Tax	0.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
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	Total Statutory Taxes	0.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
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Notes:							

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
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46000	**State of Tennessee**						
46851	State Revenue Sharing - TVA	15,752.76	33,750.00	33,750.00	33,750.00	33,750.00	33,750.00
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	Total State of Tennessee	15,752.76	33,750.00	33,750.00	33,750.00	33,750.00	33,750.00
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Notes:							

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
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48000	**Other Governments and Citizens Groups**						
48130	Contributions	0.00	0.00	0.00	0.00	0.00	0.00
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	Total State of Tennessee	0.00	0.00	0.00	0.00	0.00	0.00
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Notes:							

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
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49000	**Other Sources**						
49800	Operating Transfer - Development Tax	0.00	0.00	0.00	0.00	0.00	0.00
49400	Bonds Refunded	0.00	0.00	0.00	0.00	0.00	0.00
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	Total Other Sources	0.00	0.00	0.00	0.00	0.00	0.00
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	Total Revenues - Fund 156	7,043,309.00	6,773,873.68	6,773,873.68	6,973,873.68	6,988,300.61	6,988,300.61
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Notes:							

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
51900	**Other General Administration**						
510	Trustee's Commission	77,505.11	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
	Total Other General Administration	77,505.11	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Notes:							

ACCT	DESCRIPTION	PRIOR ACTUAL 2022-2023	APPROVED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	REQUESTED BUDGET 2024-2025	PROPOSED BUDGET 2024-2025	APPROVED BUDGET 2024-2025
82130	**Principal**						
601	Principal on Bonds - 7.8M Refunding	0.00	0.00	0.00	0.00	0.00	0.00
601-01	Principal on Bonds - 4.8M Refunding	0.00	0.00	0.00	0.00	0.00	0.00
602	Principal on Notes	2,421,900.00	0.00	0.00	0.00	0.00	0.00
612	Principal on Other Loans	0.00	0.00	0.00	0.00	0.00	0.00
612-01	Principal on Other Loans-School Bus Garage Facility	0.00	0.00	0.00	0.00	0.00	0.00
612-02	Principal on Other Loans - Energy Efficient Schools	433,584.00	400,348.00	400,348.00	0.00	0.00	0.00
612-03	Principal on Other Loans-School Maint. Upgrades, Textbooks, Computers	0.00	0.00	0.00	0.00	0.00	0.00
612-04	Principal on Other Loans-Paving at HHS & KSES/HVAC	0.00	0.00	0.00	0.00	0.00	0.00
612-05	Principal on Other Loans-9 School Buses	0.00	0.00	0.00	0.00	0.00	0.00
	Total Principal	2,855,484.00	400,348.00	400,348.00	0.00	0.00	0.00

Notes:

ACCT	DESCRIPTION	PRIOR ACTUAL 2022-2023	APPROVED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	REQUESTED BUDGET 2024-2025	PROPOSED BUDGET 2024-2025	APPROVED BUDGET 2024-2025
82230	**Interest**						
603	Interest on Bonds - 7.8M Refunding	0.00	0.00	0.00	0.00	0.00	0.00
603-01	Interest on Bonds - 4.8M Refunding	0.00	0.00	0.00	0.00	0.00	0.00
604	Interest on Notes	3,767.40	0.00	0.00	0.00	0.00	0.00
613	Interest on Other Loans	0.00	0.00	0.00	0.00	0.00	0.00
613-01	Interest on Other Loans-School Bus Garage Facility	0.00	0.00	0.00	0.00	0.00	0.00
613-02	Interest on Other Loans - Energy Efficient Schools	4,764.00	1,479.00	1,479.00	0.00	0.00	0.00
613-03	Interest on Other Loans-School Maint. Upgrades, Textbooks, Computers	0.00	0.00	0.00	0.00	0.00	0.00
613-04	Interest on Other Loans- Paving at HHS & KSES/HVAC	0.00	0.00	0.00	0.00	0.00	0.00
613-05	Interest on Other Loans-9 School Buses	0.00	0.00	0.00	0.00	0.00	0.00
	Total Interest	8,531.40	1,479.00	1,479.00	0.00	0.00	0.00

Notes:

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
82330	**Other Debt Service**						
699	Other Debt Service	0.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
	Total Other Debt Service	0.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00

Notes:

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
99100	**Transfers Out**						
590	Transfers to Other Funds	2,363,000.00	6,252,046.68	12,316,528.68	6,863,757.57	6,866,821.61	6,866,821.61
	Total Transfers Out	2,363,000.00	6,252,046.68	12,316,528.68	6,863,757.57	6,866,821.61	6,866,821.61

ACCT	DESCRIPTION	PRIOR ACTUAL 2022-2023	APPROVED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	REQUESTED BUDGET 2024-2025	PROPOSED BUDGET 2024-2025	APPROVED BUDGET 2024-2025
99300	**Payments to Refund Debt**						
699	Other Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Other Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenditures - Fund 156	5,304,520.51	6,773,873.68	12,838,355.68	6,983,757.57	6,986,821.61	6,986,821.61

Notes:

Capital Projects (Fund 171) Equity Balances

	Per State Audit	Per State Audit	Estimated
	6/30/2022	6/30/2023	6/30/2024
Restricted	558,439.00	2,003,352.00	2,003,352.00
Total	558,439.00	2,003,352.00	2,003,352.00

ACCT	DESCRIPTION	PRIOR ACTUAL 2022-2023	APPROVED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	REQUESTED BUDGET 2024-2025	PROPOSED BUDGET 2024-2025	APPROVED BUDGET 2024-2025
40100	**Local Taxes**						
40110	Current Property Tax	172,222.05	171,814.72	171,814.72	174,633.30	174,633.30	174,633.30
40120	Trustee's Collections - Prior Year	2,871.59	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
40130	Clerk & Master Collections - Prior Year	1,341.61	0.00	0.00	0.00	0.00	0.00
40140	Interest and Penalty	1,141.75	0.00	0.00	0.00	0.00	0.00
40150	Pickup Taxes	244.07	0.00	0.00	0.00	0.00	0.00
40161	Payments in-Lieu-of Taxes - T.V.A.	6.89	0.00	0.00	0.00	0.00	0.00
40162	Payments in Lieu of Taxes - Local Utilities	992.89	500.00	500.00	500.00	500.00	500.00
40163	Payments in Lieu of Taxes - Other	180.22	250.00	250.00	250.00	250.00	250.00
	Total Local Taxes	179,001.07	173,764.72	173,764.72	176,583.30	176,583.30	176,583.30

Notes:

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
40300	**Statutory Local Taxes**						
40320	Bank Excise Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Total Statutory Local Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Notes:							

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
44000	**Other Local Revenues**						
44540	Sale of Property	1,950,225.00	0.00	0.00	0.00	0.00	0.00
44570	Contributions & Gifts	36,289.27	0.00	0.00	0.00	0.00	0.00
	Total Other Local Revenues	1,986,514.27	0.00	0.00	0.00	0.00	0.00
Notes:							

ACCT	DESCRIPTION	PRIOR ACTUAL 2022-2023	APPROVED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	REQUESTED BUDGET 2024-2025	PROPOSED BUDGET 2024-2025	APPROVED BUDGET 2024-2025
46000	**State of Tennessee**						
46851	State Revenue Sharing - TVA	4,036.36	3,986.00	3,986.00	3,986.00	3,986.00	3,986.00
46980	Other State Grants	0.00	0.00	0.00	0.00	0.00	0.00
	Total State of Tennessee	4,036.36	3,986.00	3,986.00	3,986.00	3,986.00	3,986.00

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
47100	**Federal Through State**						
47403	American Rescue Plan Act Grant - Health Dept	0.00	383,200.00	383,200.00	383,200.00	383,200.00	383,200.00
	Total Federal Through State	0.00	383,200.00	383,200.00	383,200.00	383,200.00	383,200.00
Notes:	$383,200.00 is a one-time reimbursement of 75% from ARP Health Dept. Grant						

ACCT	DESCRIPTION	PRIOR ACTUAL 2022-2023	APPROVED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	REQUESTED BUDGET 2024-2025	PROPOSED BUDGET 2024-2025	APPROVED BUDGET 2024-2025
49000	**Other Sources**						
49200	Notes Issued	0.00	0.00	0.00	0.00	0.00	0.00
49500	Other Loans Issued	0.00	0.00	0.00	0.00	0.00	0.00
49800	Transfers In	0.00	0.00	0.00	0.00	0.00	0.00
	Total State of Tennessee	0.00	0.00	0.00	0.00	0.00	0.00
	Total Revenues - Fund 171	2,169,551.70	560,950.72	560,950.72	563,769.30	563,769.30	563,769.30

Notes:

ACCT	DESCRIPTION	PRIOR ACTUAL 2022-2023	APPROVED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	REQUESTED BUDGET 2024-2025	PROPOSED BUDGET 2024-2025	APPROVED BUDGET 2024-2025
51900	**Other General Administration**						
510	Trustee's Commission	3,605.43	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
	Total Other General Administration	3,605.43	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
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82120	**Principal**						
602	Principal on Notes Payable - Highway Office/Garage	0.00	0.00	0.00	0.00	0.00	0.00
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	Total Principal	0.00	0.00	0.00	0.00	0.00	0.00
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Notes:							

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
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82220	**Interest**						
604	Interest on Notes Payable - Highway Office/Garage	0.00	0.00	0.00	0.00	0.00	0.00
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	Total Interest	0.00	0.00	0.00	0.00	0.00	0.00
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Notes:							

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
91110	**General Administration Projects**						
308	Consultants	0.00	0.00	0.00	0.00	0.00	0.00
321	Engineering Services	0.00	0.00	0.00	0.00	0.00	0.00
331	Legal Services	0.00	0.00	0.00	0.00	0.00	0.00
351	Rentals	0.00	0.00	6,050.00			
599	Other Charges - Annual Projects	0.00	0.00	0.00	0.00	0.00	0.00
707	Building Improvements	0.00	0.00	0.00	0.00	0.00	0.00
790	Other Equipment	0.00	0.00	0.00	0.00	0.00	0.00
799	Other Capital Outlay	0.00	0.00	343,950.00	0.00	0.00	0.00
799-01	Other Capital Outlay - Sycamore Square Project	0.00	0.00	750,000.00	0.00	0.00	0.00
799-02	Other Capital Outlay - Local Infrastructure Grant	125,392.10	0.00	71,657.09	0.00	0.00	0.00
799-03	Other Capital Outlay - Sycamore Square Pavilion	0.00	0.00	30,000.00	0.00	0.00	0.00
	Total General Administration Projects	125,392.10	0.00	1,201,657.09	0.00	0.00	0.00
Notes:	One-time projects offset with fund balance						

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
91130	**Public Safety Projects**						
707	Building Improvements	0.00	0.00	0.00	0.00	0.00	0.00
718	Motor Vehicles	141,500.00	0.00	0.00	0.00	0.00	0.00
790	Other Equipment	100,820.83	0.00	54,684.86	0.00	0.00	0.00
	Total Public Safety Projects	242,320.83	0.00	54,684.86	0.00	0.00	0.00

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
91140	**Public Health and Welfare Projects**						
707	Building Improvements	0.00	510,900.00	510,900.00	510,900.00	510,900.00	510,900.00
	Total Public Health and Welfare Projects	0.00	510,900.00	510,900.00	510,900.00	510,900.00	510,900.00
Notes:	$127,700.00 is a one-time county match of 25% for ARP Health Dept. Grant						
	$383,200.00 is a one-time reimbursement of 75% from ARP Health Dept. Grant						

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
91190	**Other Government Projects**						
308	Consultants	0.00	0.00	0.00	0.00	0.00	0.00
599	Other Charges - Annual Projects	266,424.44	160,000.00	183,748.00	160,000.00	160,000.00	160,000.00
707	Building Improvements	57,785.00	0.00	207,972.00	0.00	0.00	0.00
712	Heating and Air Conditioning Equipment	0.00	5,250.00	27,239.31	9,750.00	12,569.30	12,569.30
790	Other Equipment	0.00	4,500.00	4,500.00	0.00	0.00	0.00
	Total Other Government Projects	324,209.44	169,750.00	423,459.31	169,750.00	172,569.30	172,569.30
Notes:	712 & 790: To cover unexpected building maintenance costs due to old/broken equipment in county buildings.						

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
91200	**Highway and Street Capital Projects**						
715	Land - Highway Office/Garage	0.00	0.00	0.00	0.00	0.00	0.00
724	Site Development - Highway Office/Garage	22,600.00	0.00	0.00	0.00	0.00	0.00
	Total Highway and Street Capital Projects	22,600.00	0.00	0.00	0.00	0.00	0.00

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
99100	**Transfers Out**						
590	Transfers to Other Funds	6,495.28	0.00	62,625.00	0.00	0.00	0.00
	Total Transfers Out	6,495.28	0.00	62,625.00	0.00	0.00	0.00
	Total Expenditures - Fund 171	724,623.08	688,650.00	2,261,326.26	688,650.00	691,469.30	691,469.30
Notes:							