

Norwood Public School District

Adopted Budget

FY 2023/2024



**Norwood Public School District, R2 JT
1225 West Summit Avenue
Norwood, CO 81423**

**Todd Bittner
Superintendent**

**Carla Reams
Business Manager**

20-Jun-23

Norwood Public School District

Adopted Budget

Appropriation Resolution

FY 2023/2024

Appropriation Resolution

Be it resolved, by the Board of Education of Norwood School District in San Miguel County, that the amounts shown in the following schedule be appropriated to each fund as specified in the Adopted Budget for the ensuing fiscal year beginning July 1, 2023 and ending June 30, 2024.

FUND	APPROPRIATION AMOUNT
General Fund	
General Fund	6,751,303
Special Revenue Funds	
Food Service Fund	227,394
Pupil Activity Fund	196,847
Bond Redemption Fund	
Bond Redemption Fund	197,954
Capital Projects Funds	
Capital Reserve Fund	100,000
Total Appropriation	<u><u>\$7,473,498</u></u>

Norwood Public School District
Adopted Budget
Use of Beginning Fund Balance Resolution
FY 2023/2024

Use of Beginning Fund Balance Resolution

RESOLUTION NUMBER _____

A Resolution of the Board of Education of the Norwood Public School District
Authorizing the Use of a Portion of
Beginning Fund Balance as Authorized by Colorado Statutes

WHEREAS, C.R.S. 22-44-105 states that a budget, duly adopted pursuant to this article, shall not provide for expenditures, inter-fund transfers, or reserves, in excess of available revenues and beginning fund balance.

WHEREAS, the Board of Education may authorize the use of a portion of the beginning fund balance in the budget, stating the amount to be used, the purpose for which the expenditure is needed, and the district's plan to ensure that the use of the beginning fund balance will not lead to an ongoing deficit.

WHEREAS, the Board of Education has determined the beginning fund balance in the General Fund is sufficient to allow for the one-time expenditures and the action may lead to an ongoing deficit.

NOW, THEREFORE, BE IT RESOLVED:

In accordance with C.R.S. 22-44-105, the Board of Education authorizes the use of a portion of the fiscal year 2023-2024 Beginning Fund Balance for the following funds:

- * **GENERAL FUND**, in the amount **\$377,622** to spend down beginning fund balance.
- * **FOOD SERVICE FUND**, in the amount **\$56,179** to spend down beginning fund balance.
- * **BOND FUND**, in the amount **\$0** to spend down beginning fund balance.
- * **ACTIVITY FUND**, in the amount **\$0** to spend down beginning fund balance.

BE IT FURTHER RESOLVED, the use of this portion of the beginning fund balance for the purposes set forth above may lead to an ongoing deficit.

PRESIDENT OF THE BOARD

Norwood Public School District

Adopted Budget

Fund Balance Change

FY 2023/2024

Fund Balance Change Calculation Worksheet		
General Fund Beginning Fund Balance	\$2,753,525	
General Fund Ending Fund Balance	<u>\$2,375,903</u>	
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u>(\$377,622)</u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
Item 1		
Item 2		
Item 3		
Total	<u> </u>	<u>\$0</u>
Food Service Fund Beginning Fund Balance	\$122,894	
Food Service Fund Ending Fund Balance	<u>\$66,715</u>	
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u>(\$56,179)</u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
Item 1		
Activity Fund Beginning Fund Balance	\$96,847	
Activity Fund Ending Fund Balance	<u>\$96,847</u>	
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u>\$50,000</u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
Item 1		
Bond Redemption Fund Beginning Fund Balance	\$193,754	
Bond Redemption Fund Ending Fund Balance	<u>\$197,954</u>	
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u>\$4,200</u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
Item 1		
Capital Reserve Fund Beginning Fund Balance	\$0	
Capital Reserve Fund Ending Fund Balance	<u>\$100,000</u>	
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u>\$100,000</u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
Item 1		

Norwood Public School District
Adopted Budget
Interfund Borrowing Resolution
FY 2023/2024

Interfund Borrowing Resolution

Whereas Colorado Revised Statutes (C.R.S. 22-44-113) authorizes the Board of Education to borrow unencumbered monies from one fund for use by another fund. Monies borrowed from a fund pursuant to applicable laws must be repaid to said fund when needed to meet obligations of said fund and any such loan shall be repaid no later than three (3) months after the beginning of the following budget year. In the event monies are not forthcoming from designated sources, an amount equal to the outstanding liability shall be expended from the General Fund and used to repay the loan, now, therefore, be it

Resolved, that:

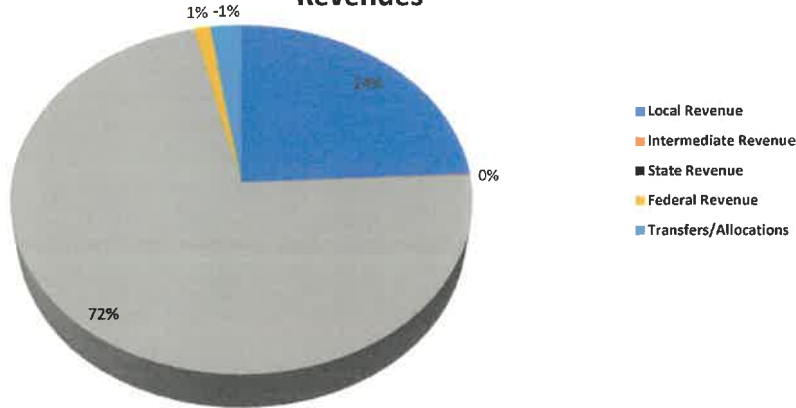
effective July 1, 2023, Norwood Public School District hereby authorizes the following borrowing in accordance with applicable laws and regulations.

Fund Name	Borrowing Amount
10 General Fund	-\$100,000
21 Food Service Fund	\$100,000

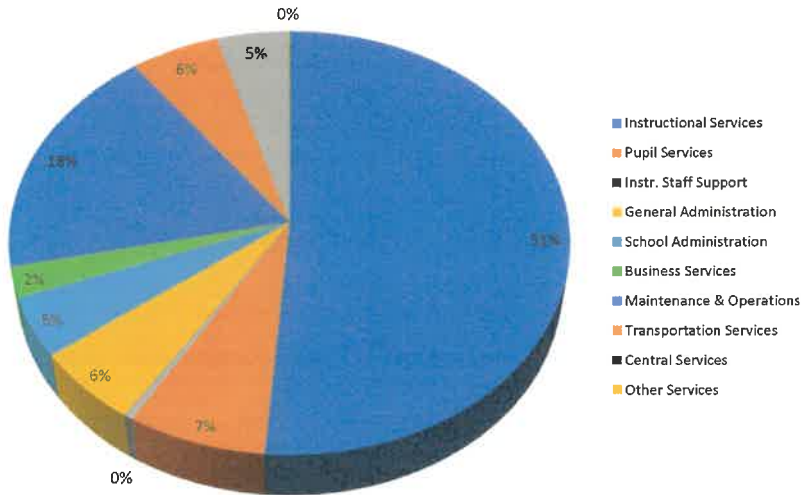
Norwood Public School District
 Adopted Budget
 General Fund
 FY 2023/2024

General Fund Revenues

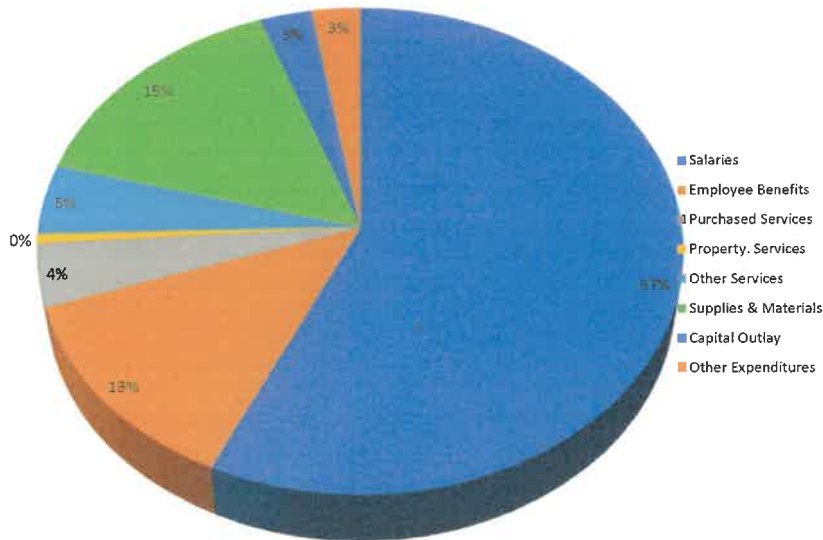
General Fund Revenues



General Fund Expenditures (By Program)



General Fund Expenditures (By Object)



Norwood Public School District
Adopted Budget
Individual Fund Statements
FY 2023/2024

Individual Fund Statements



Norwood Public School District

Adopted Budget

General Fund

FY 2023/2024

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
Beginning Fund Balance						
Restricted - TABOR		111,677	119,943	111,677	8,266	119,943
All Other Fund Balance		2,218,459	2,633,582	2,352,873	280,709	2,633,582
Total Beginning Fund Balance		2,330,136	2,753,525	2,464,550	288,975	2,753,525
Revenues						
Local Revenue	0	896,848	1,167,743	877,864	138,302	1,016,166
Intermediate Revenue	0	74	211	4,700	50	4,750
State Revenue	0	2,564,648	3,124,644	3,291,397	(263,494)	3,027,903
Federal Revenue	0	0	362,245	298,640	(249,681)	48,959
Transfers/Allocations	0	0	0	0	(100,000)	(100,000)
Total Revenues	0	3,461,570	4,654,843	4,472,601	(474,823)	3,997,778
Total Resources Available	0	6,026,292	8,141,944	6,937,151	(185,848)	6,751,303
Expenditures						
Instructional Services	0	2,345,337	1,902,961	2,253,571	(9,772)	2,243,799
Pupil Services	0	139,045	157,243	270,315	48,155	318,470
Instr. Staff Support	0	135,287	336,077	34,442	(12,742)	21,700
General Administration	0	177,547	286,116	271,874	(21,082)	250,792
School Administration	0	299,642	244,467	383,282	(183,179)	200,103
Business Services	0			125,250	(25,521)	99,729
Maintenance & Operations	0	419,767	418,201	1,032,773	(236,136)	796,637
Transportation Services	0	111,014	121,960	234,650	7,352	242,002
Central Services	0	146,349	183,966	235,569	(37,587)	197,982
Other Services	0	277,493	269,020	952,735	(948,550)	4,186
Total Expenditures	0	4,051,481	3,920,011	5,794,461	(1,419,061)	4,375,400
Other Financing Uses						
Transfers Out					0	
Total Other Financing Uses	0	0	0	0	0	0
Surplus/(Deficit)	0	(589,911)	734,832	(1,321,860)	944,238	(377,622)
Fund Balances						
Restricted - TABOR	0	111,677	119,943	111,677	8,266	119,943
All Other Fund Balance	0	2,330,136	3,368,414	1,031,013	1,224,947	2,255,960
Total Fund Balance	0	2,441,813	3,488,357	1,142,690	1,233,213	2,375,903
Total Expenditures & Fund Balance				6,937,151	(185,848)	6,751,303
Total Appropriation				\$6,937,151		\$6,751,303

Norwood Public School District

Adopted Budget

General Fund Expenditures

FY 2023/2024

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
Instruction (11)						
01XX Salaries	0	0		1,155,102	150,618	1,305,720
02XX Employee Benefits	0	0	0	456,717	(113,719)	342,998
03XX Professional Services	0	0	0	106,763	(28,663)	78,100
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	500	(500)	0
06XX Supplies & Materials	0	0	0	124,647	(9,247)	115,400
07XX Equipment	0	0	0	96,004	(10,004)	86,000
08XX Other Objects	0	0	0	1,000	0	1,000
09XX Other Uses	0	0	0	26,277	(26,277)	0
Total Instruction	0	0	0	1,967,010	(37,792)	1,929,218
Special Education (12)						
01XX Salaries	0	0	0	136,500	58,995	195,495
02XX Employee Benefits	0	0	0	66,200	(17,333)	48,867
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	1,861	(641)	1,220
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Special Education	0	0	0	204,561	41,021	245,582
Career & Technical Education (13)						
01XX Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	500	0	500
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Career & Technical Education	0	0	0	500	0	500
Cocurricular Education (14)						
01XX Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	24,000	(12,000)	12,000
06XX Supplies & Materials	0	0	0	43,500	4,500	48,000
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	14,000	(5,500)	8,500
Total Cocurricular Education	0	0	0	81,500	(13,000)	68,500
Student Support Svcs (21)					0	
01XX Salaries	0	0	0	210,069	47,327	257,396
02XX Employee Benefits	0	0	0	17,000	3,536	20,536
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	33,800	0	33,800
06XX Supplies & Materials	0	0	0	9,446	(2,708)	6,738
07XX Equipment	0	0	0	0	0	0

08XX	Other Objects	0	0	0	0	0	0
09XX	Other Uses	0	0	0	0	0	0
Total Student Support Svcs		0	0	0	270,315	48,155	318,470
Instr Staff Support Svcs (22)							
01XX	Salaries	0	0	0	12,000	8,000	20,000
02XX	Employee Benefits	0	0	0	2,742	(2,742)	0
03XX	Professional Services	0	0	0	16,500	(16,500)	0
04XX	Property Services	0	0	0	0	0	0
05XX	Other Services	0	0	0	0	0	0
06XX	Supplies & Materials	0	0	0	3,200	(1,500)	1,700
07XX	Equipment	0	0	0	0	0	0
08XX	Other Objects	0	0	0	0	0	0
09XX	Other Uses	0	0	0	0	0	0
Total Staff Support Svcs		0	0	0	34,442	(12,742)	21,700
General Administration (23)							
01XX	Salaries	0	0	0	115,000	1,150	116,150
02XX	Employee Benefits	0	0	0	49,000	(20,858)	28,142
03XX	Professional Services	0	0	0	63,000	500	63,500
04XX	Property Services	0	0	0	0	0	0
05XX	Other Services	0	0	0	7,500	0	7,500
06XX	Supplies & Materials	0	0	0	36,474	(2,974)	33,500
07XX	Equipment	0	0	0	0	0	0
08XX	Other Objects	0	0	0	900	1,100	2,000
09XX	Other Uses	0	0	0	0	0	0
Total General Administration		0	0	0	271,874	(21,082)	250,792
School Administration (24)							
01XX	Salaries	0	0	0	274,482	(114,592)	159,890
02XX	Employee Benefits	0	0	0	106,800	(68,587)	38,213
03XX	Professional Services	0	0	0	0	0	0
04XX	Property Services	0	0	0	0	0	0
05XX	Other Services	0	0	0	0	0	0
06XX	Supplies & Materials	0	0	0	500	0	500
07XX	Equipment	0	0	0	0	0	0
08XX	Other Objects	0	0	0	1,500	0	1,500
09XX	Other Uses	0	0	0	0	0	0
Total School Administration		0	0	0	383,282	(183,179)	200,103
Business Services (25)							
01XX	Salaries	0	0	0	75,000	(5,900)	69,100
02XX	Employee Benefits	0	0	0	32,000	(15,371)	16,629
03XX	Professional Services	0	0	0	0	0	0
04XX	Property Services	0	0	0	0	0	0
05XX	Other Services	0	0	0	13,000	(4,500)	8,500
06XX	Supplies & Materials	0	0	0	5,250	250	5,500
07XX	Equipment	0	0	0	0	0	0
08XX	Other Objects	0	0	0	0	0	0
09XX	Other Uses	0	0	0	0	0	0
Total Business Services		0	0	0	125,250	(25,521)	99,729
Maintenance & Operations (26)							
01XX	Salaries	0	0	0	152,000	21,000	173,000
02XX	Employee Benefits	0	0	0	72,000	(29,113)	42,887
03XX	Professional Services	0	0	0	0	0	0
04XX	Property Services	0	0	0	23,500	2,200	25,700
05XX	Other Services	0	0	0	53,000	12,000	65,000
06XX	Supplies & Materials	0	0	0	437,446	(92,446)	345,000
07XX	Equipment	0	0	0	294,827	(257,827)	37,000
08XX	Other Objects	0	0	0	0	108,050	108,050
09XX	Other Uses	0	0	0	0	0	0

Total Maintenance & Operations	0	0	0	1,032,773	(236,136)	796,637
Student Transportation (27)						
01XX Salaries	0	0	0	109,000	3,720	112,720
02XX Employee Benefits	0	0	0	28,500	(2,743)	25,757
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	3,850	875	4,725
06XX Supplies & Materials	0	0	0	91,300	5,500	96,800
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	2,000	0	2,000
09XX Other Uses	0	0	0	0	0	0
Total Student Transportation	0	0	0	234,650	7,352	242,002
Central Services (28)						
01XX Salaries	0	0	0	66,469	1,225	67,694
02XX Employee Benefits	0	0	0	25,100	(8,793)	16,307
03XX Professional Services	0	0	0	40,000	0	40,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	79,000	(9,800)	69,200
06XX Supplies & Materials	0	0	0	25,000	(20,219)	4,781
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Central Services	0	0	0	235,569	(37,587)	197,982
Community Services (33)						
01XX Salaries	0	0	0	2,800	200	3,000
02XX Employee Benefits	0	0	0	650	36	686
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	1,000	(500)	500
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Community Services	0	0	0	4,450	(265)	4,186
Property Services (4x)						
01XX Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	0	0	923,327	(923,327)	0
08XX Other Objects	0	0	0	24,958	(24,958)	0
09XX Other Uses	0	0	0	0	0	0
Total Property Services	0	0	0	948,285	(948,285)	0
Total Expenditures	\$0	\$0	\$0	\$5,794,461	(\$1,419,061)	\$4,375,400

Norwood Public School District

Adopted Budget

General Fund Detail Budgets

FY 2023/2024

Program:

Summary by Program & Object

Program Budget Manager:

N/A

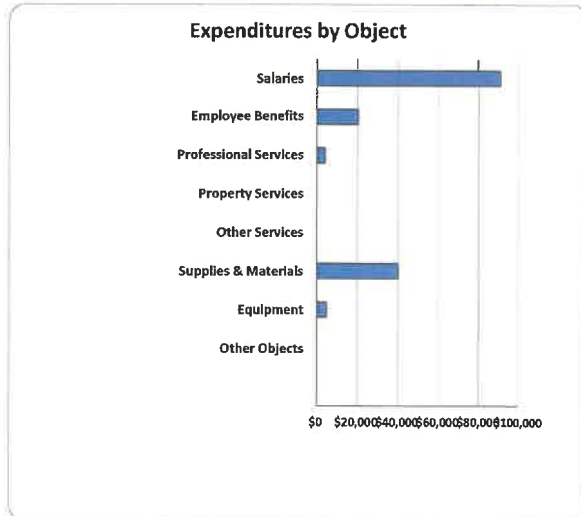
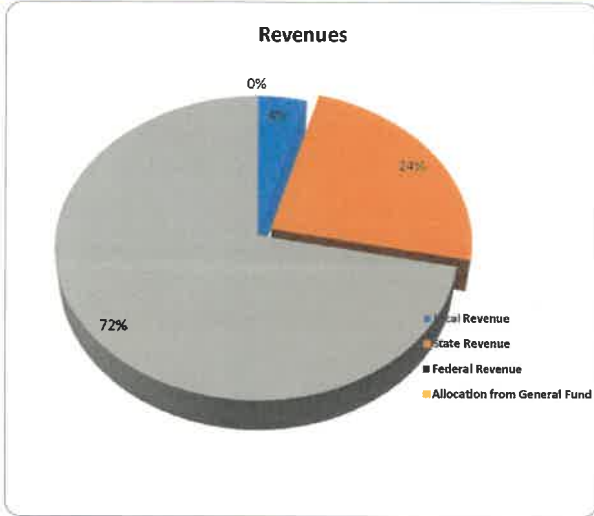
		FY 23/24 Budget
<u>Expenditures by Major Program</u>		
0010-2099	Instructional Services	2,243,299
21XX	Pupil Services	318,470
22XX	Instructional Support	21,700
23XX	General Administration	250,792
24XX	School Administration	200,103
25XX	Business Services	99,729
26XX	Maintenance & Operations	796,637
27XX	Transportation	242,002
28XX	Central Services	197,982
29XX	Community Services	4,186
	Misc Expenses & Transfers	0
	Total Programs	\$4,374,900
<u>Expenditures by Major Account</u>		
011X	Salaries	2,460,165
02XX	Employee Benefits	556,521
03XX	Purchased Services	181,600
04XX	Property. Services	25,700
05XX	Other Services	201,225
06XX	Supplies & Materials	660,139
07XX	Capital Outlay	123,000
08XX	Other Expenditures	114,550
09XX	Other Uses	8,500
	Total Objects	\$4,331,400

Staff FTE:

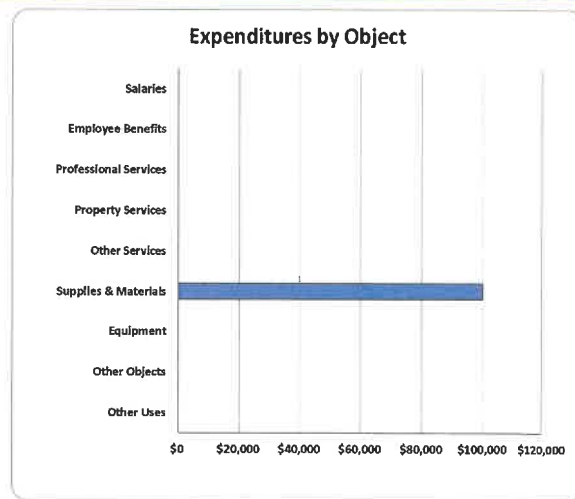
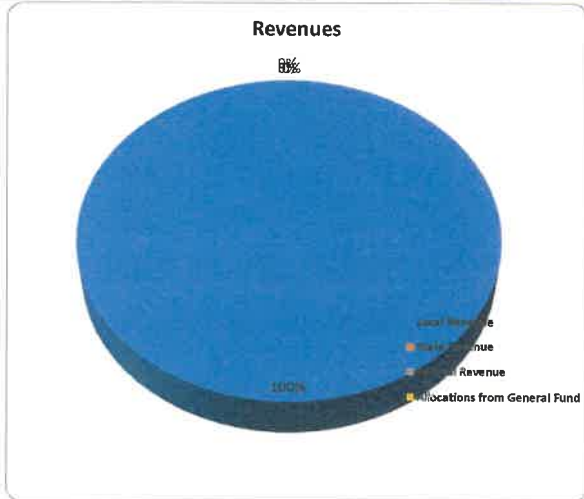
1XX	Administrators	3.00
2XX	Teachers (Licensed)	20.00
3XX	Non-Teaching Professionals	1.00
4XX	Classified - Instructional	3.50
5XX	Classified - School Admin	1.00
6XX	Classified - Maint, Oper & Trans	7.50
	Total FTE	36.00

Norwood Public School District
Adopted Budget
Other Fund Graphs
FY 2023/2024

Food Services Fund



Student Activity Fund



Norwood Public School District

Adopted Budget

Food Service Fund (21)

FY 2023/2024

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
Beginning Fund Balance						
Unspendable (Inventory)		5,609	5,170	5,170	0	5,170
Restricted Fund Balance		62,533	68,142	123,333	(5,609)	117,724
Total Beginning Fund Balance	0	68,142	73,312	128,503	(5,609)	122,894
Revenues						
1XXX Local Revenue		4,172	11,724	20,500	(16,000)	4,500
3XXX State Revenue		507	504	850	24,150	25,000
4XXX Federal Revenue		69,856	98,964	32,650	42,350	75,000
5210 Allocation from General Fund					0	
Total Revenues	0	74,535	111,192	54,000	50,500	104,500
Total Resources Available	0	142,677	184,504	182,503	44,891	227,394
Expenditures						
011X Salaries		48,000	50,000	51,000	40,000	91,000
02XX Employee Benefits		20,000	25,000	22,000	(1,321)	20,679
03XX Professional Services		200	10,000	5,000	(1,000)	4,000
04XX Property Services				0	0	
05XX Other Services				0	0	
06XX Supplies & Materials		40,000	40,000	40,200	0	40,200
07XX Equipment		4,500	4,500	4,800	0	4,800
08XX Other Objects				0	0	
09XX Other Uses				0	0	
Total Expenditures	0	124,660	136,440	123,000	37,679	160,679
Surplus/(Deficit)	0	74,090	(25,248)	(69,000)	12,821	(56,179)
Fund Balances						
Unspendable (Inventory)	0	5,609	5,170	5,170	0	5,170
Restricted Fund Balance	0	62,533	68,142	54,333	7,212	61,545
Total Fund Balance	0	142,232	48,064	59,503	7,212	66,715
Total Expenditures & Fund Balance				182,503	44,891	227,394
Total Appropriation				182,503		227,394

Staff FTE:

1XX Administrators					0.00	
2XX Teachers (Licensed)					0.00	
3XX Non-Teaching Professionals					0.00	
4XX Classified - Instructional					0.00	
5XX Classified - School Admin					0.00	
6XX Classified - Maint, Oper & Trans				2.50	0.00	2.50
Total FTE	0.00	0.00	0.00	2.50	0.00	2.50

FY2023-2024 UNIFORM BUDGET SUMMARY

District Name: **Norwood Public School District**

Object	10	21	23	31	43	TOTAL
Beginning Fund Balance						
Revenues	2,753,525	122,894	96,847	193,754	-	3,167,020
Local Sources	1,016,166	4,500	100,000	-	-	1,120,666
Intermediate Sources	4,750	-	-	-	-	4,750
State Sources	3,027,903	25,000	-	4,200	-	3,057,103
Federal Sources	48,959	75,000	-	-	100,000	223,959
Total Revenues	4,097,778	104,500	100,000	4,200	100,000	4,406,478
Total Beginning Fund Balance and Reserves	6,851,303	227,394	196,847	197,954	100,000	7,573,498
Total Allocations To/From Other Funds	(100,000)	-	-	-	100,000	-
Transfers To/From Other Funds	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Available Beginning Fund Balance & Expenditures	6,751,303	227,394	196,847	197,954	200,000	7,573,498
Instruction - Program 0010 to 2099						
Salaries	1,501,215	-	-	-	-	1,501,215
Employee Benefits, including object 0280	391,864	-	-	-	-	391,864
Purchased Services	90,100	-	-	-	-	90,100
Supplies and Materials	165,120	-	100,000	-	-	265,120
Property	86,000	-	-	-	-	86,000
Other	9,500	-	-	-	-	9,500
Total Instruction	2,243,799	-	100,000	-	-	2,343,799
Supporting Services						
Students - Program 2100						
Salaries	257,396	-	-	-	-	257,396
Employee Benefits, including object 0280	20,536	-	-	-	-	20,536
Purchased Services	33,800	-	-	-	-	33,800
Supplies and Materials	6,738	-	-	-	-	6,738
Property	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Students	318,470	-	-	-	-	318,470
Instructional Staff - Program 2200						
Salaries	20,000	-	-	-	-	20,000
Employee Benefits, including object 0280	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Supplies and Materials	1,700	-	-	-	-	1,700
Property	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Instructional Staff	21,700	-	-	-	-	21,700
General Administration - Program 2300,						
Salaries	116,150	-	-	-	-	116,150
Employee Benefits, including object 0280	28,142	-	-	-	-	28,142
Purchased Services	71,000	-	-	-	-	71,000
Supplies and Materials	33,500	-	-	-	-	33,500
Property	-	-	-	-	-	-
Other	2,000	-	-	-	-	2,000
Total School Administration	250,792	-	-	-	-	250,792
School Administration - Program 2400						
Salaries	159,890	-	-	-	-	159,890
Employee Benefits, including object 0280	38,213	-	-	-	-	38,213
Purchased Services	-	-	-	-	-	-
Supplies and Materials	500	-	-	-	-	500
Property	-	-	-	-	-	-
Other	1,500	-	-	-	-	1,500
Total School Administration	200,103	-	-	-	-	200,103

Unassigned fund balance (9900)	6770	-	-	-	-	-	-	-
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-	-
Total Ending Fund Balance		-	-	-	-	-	-	-
Total Available Beginning Fund Balance & Use of a portion of beginning fund balance		(0)	-	-	-	-	-	(0)
		Yes	No	No	No	No	No	Yes