

Manitou Springs School District 14

2019/2020

Adopted Budget



**Presented To:
Board of Education
Manitou Springs School District 14**

June 17, 2019

Manitou Springs School District 14
10 - General Fund Summary
2019/2020 Adopted Budget

	<u>Revised Budget</u> <u>2017/2018</u>	<u>Actuals</u> <u>2017/2018</u>	<u>Revised Budget</u> <u>2018/2019</u>	<u>Estimated Actuals</u> <u>2018/2019</u>	<u>Adopted Budget</u> <u>2019/2020</u>	<u>Planned</u> <u>2020/2021</u>	<u>Planned</u> <u>2021/2022</u>	<u>Planned</u> <u>2022/2023</u>
Beginning Fund Balance	\$ 3,719,902	\$ 3,719,902	\$ 3,601,516	\$ 3,601,516	\$ 4,695,513	\$ 4,989,497	\$ 4,854,142	\$ 4,478,973
Revenue:								
Local Sources	\$6,645,404	\$6,619,249	\$7,398,738	\$7,667,321	\$7,808,873	\$7,717,239	\$7,717,239	\$7,717,239
State Sources	8,212,491	8,274,862	9,112,481	9,158,772	9,519,331	9,424,331	9,429,331	9,441,537
Federal Sources	127,828	242,829	190,000	327,407	230,000	200,000	200,000	200,000
Transfers	(1,455,000)	(1,356,293)	(1,543,000)	(1,543,000)	(1,635,000)	(1,610,000)	(1,610,000)	(1,610,000)
Total Revenue After Transfers	\$ 13,530,722	\$ 13,780,647	\$ 15,158,219	\$ 15,610,500	\$ 15,923,204	\$ 15,731,570	\$ 15,736,570	\$ 15,748,776
Expenditures:								
Salaries	\$8,843,034	\$9,031,943	\$9,295,000	\$9,528,779	\$10,379,387	\$10,574,466	\$10,775,381	\$10,980,113
Benefits	2,837,731	2,809,282	2,706,423	2,780,560	3,015,833	3,058,458	3,102,358	3,147,092
Purchased Services	1,000,000	795,930	1,040,000	1,014,555	1,124,000	1,124,000	1,124,000	1,124,000
Supplies	1,000,000	957,868	1,060,000	1,094,498	1,010,000	1,010,000	1,010,000	1,010,000
Property	300,000	201,118	225,000	185,123	140,000	140,000	140,000	140,000
Other Object	(40,000)	102,892	-	(87,012)	(40,000)	(40,000)	(40,000)	(40,000)
Total Expenditures	\$ 13,940,765	\$ 13,899,033	\$ 14,326,423	\$ 14,516,503	\$ 15,629,220	\$ 15,866,924	\$ 16,111,739	\$ 16,361,205
Reserves:								
Appropriated Operating Reserve	\$ 2,891,636	\$ 3,184,545	\$ 4,003,519	\$ 4,260,018	\$ 4,520,620	\$ 4,378,134	\$ 3,995,621	\$ 3,375,707
Appropriated TABOR Reserve	418,223	416,971	429,793	435,495	468,877	476,008	483,352	490,836
Total Reserves	\$ 3,309,859	\$ 3,601,516	\$ 4,433,312	\$ 4,695,513	\$ 4,989,497	\$ 4,854,142	\$ 4,478,973	\$ 3,866,543
Ending Fund Balance	\$ 3,309,859	\$ 3,601,516	\$ 4,433,312	\$ 4,695,513	\$ 4,989,497	\$ 4,854,142	\$ 4,478,973	\$ 3,866,543

Manitou Springs School District 14
10 - General Fund Revenue Summary
2019/2020 Adopted Budget

	<u>Revised Budget</u> <u>2017/2018</u>	<u>Actuals</u> <u>2017/2018</u>	<u>Revised Budget</u> <u>2018/2019</u>	<u>Estimated Actuals</u> <u>2018/2019</u>	<u>Adopted Budget</u> <u>2019/2020</u>
Local Sources:					
Property Taxes	\$ 2,742,192	\$ 2,766,328	\$ 2,659,118	\$ 2,725,374	\$ 2,992,977
Property Taxes from Override	2,793,372	2,782,902	3,775,500	3,853,434	3,829,733
Specific Ownership	334,875	365,418	366,620	353,447	374,529
Specific Ownership from Bond Fund	75,000	80,525	75,000	84,057	80,000
Specific Ownership from Override	395,000	369,876	370,000	409,526	400,000
Delinquent Taxes & Interest (Abatements)	-	(7,330)	(7,500)	(4,071)	-
Tuition from Individuals (MSES & UPES)	40,000	50,973	40,000	51,114	40,000
Interest Income - COLOTRUST	40,000	51,086	65,000	70,935	60,000
Other Income	155,535	89,671	55,000	25,000	20,000
E-Rate	-	-	-	47,605	11,634
Legacy Grant	19,429	19,429	-	15,900	-
City of Manitou Springs PHC Donation	50,000	50,000	-	35,000	-
US Forest Service	-	369	-	-	-
Total Local Revenue	\$ 6,645,404	\$ 6,619,249	\$ 7,398,738	\$ 7,667,321	\$ 7,808,873
State Sources:					
Equalization	\$ 7,824,884	\$ 7,826,352	\$ 8,806,207	\$ 8,806,207	\$ 9,250,219
Additional At-Risk Funding	806	5,422	6,000	6,670	5,000
Vocational Education	40,000	33,800	3,824	3,822	10,000
READ Act	50,467	44,740	40,000	40,905	30,000
Gifted & Talented Program	21,402	21,402	21,451	21,451	21,451
ELPA	3,637	4,641	8,201	8,201	-
Transportation	126,896	127,195	114,000	114,607	110,000
ECEA flow thru from BOCES	-	54,833	-	(1,497)	-
State National Board Certification	-	1,600	-	1,600	-
HB12-1345 Implement State Education Priorities	6,000	10,266	6,000	-	-
CDE Library Grant	4,000	4,000	4,000	4,000	4,000
Comprehansive Health Education	50,000	50,000	-	-	-
School Health Profil Grant/OBH Youth Grant	100,000	98,755	100,000	100,000	100,000
Computer Science Grant	-	3,645	19,044	19,044	-
High Cost Reimbursement	-	-	-	50,008	-
PPF and Transportation Overpayments	(11,788)	(11,788)	(11,788)	(11,788)	(7,206)
Rescission for CDE (School Finance Admin)	(3,813)	-	(4,458)	(4,458)	(4,133)
Total State Revenue	\$ 8,212,491	\$ 8,274,862	\$ 9,112,481	\$ 9,158,772	\$ 9,519,331
Federal Sources:					
RTTT Early Child Assess	\$ -	\$ 806	\$ -	\$ -	\$ -
IDEA Part B	68,598	75,240	80,000	98,987	80,000
Medicaid	59,230	166,783	110,000	228,420	150,000
Total Federal Revenue	\$ 127,828	\$ 242,829	\$ 190,000	\$ 327,407	\$ 230,000
Total Local, State and Federal Revenue	\$ 14,985,722	\$ 15,136,940	\$ 16,701,219	\$ 17,153,500	\$ 17,558,204
Other Uses:					
Transfer to Insurance Reserve	\$ (210,000)	\$ (210,000)	\$ (260,000)	\$ (260,000)	\$ (360,000)
Transfer to Activities Fund	(525,000)	(525,000)	(600,000)	(600,000)	(550,000)
Transfer to Capital Reserve	(600,000)	(600,000)	(533,000)	(533,000)	(575,000)
Transfer to Food Service Fund	(120,000)	(120,000)	(150,000)	(150,000)	(150,000)
Proceeds from Capital Lease	-	98,707	-	-	-
Total Other Financing Uses	\$ (1,455,000)	\$ (1,356,293)	\$ (1,543,000)	\$ (1,543,000)	\$ (1,635,000)
Net Revenue After Transfers	\$ 13,530,722	\$ 13,780,647	\$ 15,158,219	\$ 15,610,500	\$ 15,923,204

Manitou Springs School District 14
10 - General Fund Expenditure Summary
2019/2020 Adopted Budget

	<u>Revised Budget</u> <u>2017/2018</u>	<u>Actuals</u> <u>2017/2018</u>	<u>Revised Budget</u> <u>2018/2019</u>	<u>Estimated Actuals</u> <u>2018/2019</u>	<u>Adopted Budget</u> <u>2019/2020</u>
Expenditure Category:					
Salaries	\$ 8,843,034	\$ 9,031,943	\$ 9,295,000	\$ 9,528,779	\$ 10,379,387
Benefits	2,837,731	2,809,282	2,706,423	2,780,560	3,015,833
Purchased Services	1,000,000	795,930	1,040,000	1,014,555	1,124,000
Supplies	1,000,000	957,868	1,060,000	1,094,498	1,010,000
Property	300,000	201,118	225,000	185,123	140,000
Other Object	(40,000)	102,892	-	(87,012)	(40,000)
Total Expenditures	\$ 13,940,765	\$ 13,899,033	\$ 14,326,423	\$ 14,516,503	\$ 15,629,220
Reserves:					
Appropriated Operating Reserve	\$ 2,891,636	\$ 3,184,545	\$ 4,003,519	\$ 4,260,018	\$ 4,520,620
Appropriated TABOR Reserve	418,223	416,971	429,793	435,495	468,877
Total Reserves	\$ 3,309,859	\$ 3,601,516	\$ 4,433,312	\$ 4,695,513	\$ 4,989,497
Total Appropriation	\$ 17,250,624	\$ 17,500,549	\$ 18,759,735	\$ 19,212,016	\$ 20,618,717

Manitou Springs School District 14
18 - Insurance Reserve Fund Summary
2019/2020 Adopted Budget

	<u>Revised Budget</u> <u>2017/2018</u>	<u>Actuals</u> <u>2017/2018</u>	<u>Revised Budget</u> <u>2018/2019</u>	<u>Estimated Actuals</u> <u>2018/2019</u>	<u>Adopted Budget</u> <u>2019/2020</u>
Beginning Fund Balance	\$ 29,118	\$ 29,118	\$ 30,334	\$ 30,334	\$ 36,614
Revenue:					
General Fund Transfer	\$ 210,000	\$ 210,000	\$ 260,000	\$ 260,000	\$ 360,000
Total Revenue	\$ 210,000	\$ 210,000	\$ 260,000	\$ 260,000	\$ 360,000
Expenditures:					
CSDSIP (Liability)	\$ 109,803	\$ 109,803	\$ 146,831	\$ 149,509	\$ 256,022
Workers' Compensation	74,894	77,773	70,429	69,947	75,000
W. Comp deductible/audit	20,000	13,872	25,000	30,000	10,000
Flood Insurance	1,678	1,678	1,700	1,700	1,700
Unemployment Insurance	20,000	5,658	20,000	2,564	20,000
Total Expenditures	\$ 226,375	\$ 208,784	\$ 263,960	\$ 253,720	\$ 362,722
Appropriated Reserve	\$ 12,743	\$ 30,334	\$ 26,374	\$ 36,614	\$ 33,892
Total Appropriation	\$ 239,118	\$ 239,118	\$ 290,334	\$ 290,334	\$ 396,614
Ending Fund Balance	\$ 12,743	\$ 30,334	\$ 26,374	\$ 36,614	\$ 33,892

Manitou Springs School District 14
21 - Food Service Fund Summary
2019/2020 Adopted Budget

	<u>Revised Budget</u> <u>2017/2018</u>	<u>Actuals</u> <u>2017/2018</u>	<u>Revised Budget</u> <u>2018/2019</u>	<u>Estimated Actuals</u> <u>2018/2019</u>	<u>Adopted Budget</u> <u>2019/2020</u>
Beginning Fund Balance	\$ 71,535	\$ 71,535	\$ 89,225	\$ 89,225	\$ 57,195
Revenue:					
Local Sources	\$ 150,000	\$ 186,876	\$ 180,000	\$ 185,510	\$ 180,000
State Sources	5,000	5,656	5,000	5,515	5,000
Federal Sources	185,000	170,119	170,000	167,579	170,000
General Fund Transfer*	120,000	120,000	150,000	150,000	150,000
Commodities	23,500	24,092	27,500	27,500	27,500
Other	-	86	-	-	-
Total Revenue	\$ 483,500	\$ 506,829	\$ 532,500	\$ 536,104	\$ 532,500
Expenditures:					
Salaries & Benefits	\$ 263,661	\$ 269,220	\$ 285,600	\$ 288,584	\$ 313,400
Purchased Services	7,500	4,230	31,000	15,393	10,000
Supplies	210,000	191,080	200,000	235,157	210,000
Equipment	10,000	517	17,000	1,500	5,000
Commodities Usage	23,500	24,092	27,500	27,500	27,500
Depreciation	3,000	-	3,000	-	3,000
Total Expenditures	\$ 517,661	\$ 489,139	\$ 564,100	\$ 568,134	\$ 568,900
Appropriated Reserve	\$ 37,374	\$ 89,225	\$ 57,625	\$ 57,195	\$ 20,795
Total Appropriation	\$ 555,035	\$ 578,364	\$ 621,725	\$ 625,329	\$ 589,695
Ending Fund Balance	\$ 37,374	\$ 89,225	\$ 57,625	\$ 57,195	\$ 20,795

* Maximum Transfer Amount from General Fund

Manitou Springs School District 14
22 - Governmental Designated Grants Fund Summary
2019/2020 Adopted Budget

	<u>Revised Budget</u> <u>2017/2018</u>	<u>Actuals</u> <u>2017/2018</u>	<u>Revised Budget</u> <u>2018/2019</u>	<u>Estimated Actuals</u> <u>2018/2019</u>	<u>Adopted Budget</u> <u>2019/2020</u>
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue:					
Title IA Carryover	\$ 83,000	\$ 90,029	\$ 29,581	\$ 29,581	\$ -
Title IA	167,543	137,975	165,891	165,891	174,040
Title IIA Carryover	24,000	32,267	5,825	5,825	-
Title IIA	35,014	29,418	30,874	30,874	-
Title IVA Carryover	-	-	98	98	-
Title IVA	10,000	9,902	11,827	11,827	12,351
Total Revenue:	\$ 319,557	\$ 299,590	\$ 244,096	\$ 244,096	\$ 186,391
Expenditures:					
Title IA	\$ 250,543	\$ 228,004	\$ 195,472	\$ 232,171	\$ 174,040
Title IIA	59,014	61,685	36,699	-	-
Title IVA	10,000	9,902	11,925	11,925	12,351
Total Expenditures:	\$ 319,557	\$ 299,590	\$ 244,096	\$ 244,096	\$ 186,391
Appropriated Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
Total Appropriation	\$ 319,557	\$ 299,590	\$ 244,096	\$ 244,096	\$ 186,391
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Manitou Springs School District 14
23 - Pupil Activity Fund Summary
2019/2020 Adopted Budget

	<u>Revised Budget</u> <u>2017/2018</u>	<u>Actuals</u> <u>2017/2018</u>	<u>Revised Budget</u> <u>2018/2019</u>	<u>Estimated Actuals</u> <u>2018/2019</u>	<u>Adopted Budget</u> <u>2019/2020</u>
Beginning Fund Balance	\$ 95,387	\$ 95,387	\$ 70,261	\$ 70,261	\$ 99,768
Revenue:					
Other Earned Income	\$ 100,000	\$ 103,464	\$ 100,000	\$ 114,507	\$ 100,000
General Fund Transfer*	525,000	525,000	600,000	600,000	550,000
Total Revenue	\$ 625,000	\$ 628,464	\$ 700,000	\$ 714,507	\$ 650,000
Expenditures:					
Athletic & Activity Expenditures	\$ 680,000	\$ 653,590	\$ 715,000	\$ 685,000	\$ 700,000
Total Expenditures	\$ 680,000	\$ 653,590	\$ 715,000	\$ 685,000	\$ 700,000
Appropriated Reserve	\$ 40,387	\$ 70,261	\$ 55,261	\$ 99,768	\$ 49,768
Total Appropriation	\$ 720,387	\$ 723,851	\$ 770,261	\$ 784,768	\$ 749,768
Ending Fund Balance	\$ 40,387	\$ 70,261	\$ 55,261	\$ 99,768	\$ 49,768

* Maximum Transfer Amount from General Fund

Manitou Springs School District 14
31 - Bond Redemption Fund Summary
2019/2020 Adopted Budget

	<u>Revised Budget</u> <u>2017/2018</u>	<u>Actuals</u> <u>2017/2018</u>	<u>Revised Budget</u> <u>2018/2019</u>	<u>Estimated Actuals</u> <u>2018/2019</u>	<u>Adopted Budget</u> <u>2019/2020</u>
Beginning Fund Balance	\$ 1,068,460	\$ 1,068,460	\$ 976,903	\$ 976,903	\$ 901,743
Revenue:					
Interest	\$ 7,500	\$ 10,726	\$ 10,000	\$ 12,000	\$ 10,000
Property Tax	658,238	657,417	748,100	670,640	700,000
Property Tax Reduction	-	-	(100,000)	-	(75,000)
Total Revenue	\$ 665,738	\$ 668,143	\$ 658,100	\$ 682,640	\$ 635,000
Expenditures:					
Principal	\$ 660,000	\$ 660,000	\$ 685,000	\$ 685,000	\$ 715,000
Interest	99,000	99,000	72,100	72,100	44,100
Fees	1,000	700	1,000	700	1,000
Total Expenditures	\$ 760,000	\$ 759,700	\$ 758,100	\$ 757,800	\$ 760,100
Appropriated Reserve	\$ 974,198	\$ 976,903	\$ 876,903	\$ 901,743	\$ 776,643
Total Appropriation	\$ 1,734,198	\$ 1,736,603	\$ 1,635,003	\$ 1,659,543	\$ 1,536,743
Ending Fund Balance	\$ 974,198	\$ 976,903	\$ 876,903	\$ 901,743	\$ 776,643

Manitou Springs School District 14
43 - Capital Reserve Fund Summary
2019/2020 Adopted Budget

	<u>Revised Budget</u> <u>2017/2018</u>	<u>Actuals</u> <u>2017/2018</u>	<u>Revised Budget</u> <u>2018/2019</u>	<u>Estimated Actuals</u> <u>2018/2019</u>	<u>Adopted Budget</u> <u>2019/2020</u>
Beginning Fund Balance	\$ 385,401	\$ 385,401	\$ 104,603	\$ 104,603	\$ 96,739
Revenue:					
General Fund Transfer	\$ 600,000	\$ 600,000	\$ 533,000	\$ 533,000	\$ 575,000
Total Revenue	\$ 600,000	\$ 600,000	\$ 533,000	\$ 533,000	\$ 575,000
Expenditures:					
Expenditures (See Project Page)	\$ 895,496	\$ 880,798	\$ 550,482	\$ 540,863	\$ 618,715
Total Expenditures	\$ 895,496	\$ 880,798	\$ 550,482	\$ 540,863	\$ 618,715
Appropriated Reserve	\$ 89,905	\$ 104,603	\$ 87,121	\$ 96,739	\$ 53,024
Total Appropriation	\$ 985,401	\$ 985,401	\$ 637,603	\$ 637,603	\$ 671,739
Ending Fund Balance	\$ 89,905	\$ 104,603	\$ 87,121	\$ 96,739	\$ 53,024

Manitou Springs School District 14
43 - Capital Reserve Fund Project List
2019/2020 Adopted Budget

	<u>Revised Budget</u> <u>2018/2019</u>	<u>Estimated Actuals</u> <u>2018/2019</u>	<u>Adopted Budget</u> <u>2019/2020</u>
Capital Projects:			
Replace/Add Boys & Girls Gym Lockers	\$ 37,960	\$ 37,388	\$ -
Carpet Tile Over Asbestos Tile (4 of 12 classrooms)	14,000	14,000	20,000
Eastside Gutter Repair	-	-	5,000
Repair Hall Tile	-	-	5,000
Asphalt NW corner	17,500	16,810	
Youth Program Remote Control Car Track	7,500	7,065	
Replace Counter and Sinks in Gaunce's Room	-	-	5,000
Gutters Above Front Sidewalk	-	-	5,000
Front Office Drop Door	-	-	9,000
Fence along Prospect	10,000	6,480	
Play park south end remove / replace	30,000	30,000	
Handicap access to stage	15,000	32,875	
Fire Panel	-	-	40,000
Playground Renovation	-	-	130,000
Duclo Sidewalk	-	-	20,000
Classroom Door Glass	-	-	5,000
Stadium Lights (payment 2 of 3)	100,449	100,449	100,409
Stadium Lights - West Stands	12,490	12,490	-
Stadium Drive Drain	-	-	8,000
Baseball Field 4 Wheeler	5,000	-	-
SPED Remodel	7,500	2,621	-
Miscellaneous District Repairs	40,000	40,000	40,000
Miscellaneous Painting	-	-	15,000
Asphalt Repairs	-	-	15,000
Crack Fill & Seal Coat Parking Lots	-	-	40,000
Crack Fill Hard Surfaces	-	-	7,500
JD gator	-	12,000	-
iPads / iPad Covers (payment 3 of 4)	113,806	113,803	113,806
Security Upgrades	40,000	22,755	35,000
Replace Mixing Board	8,277	8,277	-
Auditorium Repairs	-	180	-
Electrical Outlets in SILC	1,500	-	-
MS - Concrete Steps, NW Corner	4,000	-	-
MS - Repair/Replace Hallway Tile	2,500	2,500	-
Food Service Kettle	13,000	11,170	-
Special Ed Bus	70,000	70,000	-
Total Capital Projects	\$ 550,482	\$ 540,863	\$ 618,715

Manitou Springs School District 14
74 - Trust & Agency Fund Summary
2019/2020 Adopted Budget

	<u>Revised Budget</u> <u>2017/2018</u>	<u>Actuals</u> <u>2017/2018</u>	<u>Revised Budget</u> <u>2018/2019</u>	<u>Estimated Actuals</u> <u>2018/2019</u>	<u>Adopted Budget</u> <u>2019/2020</u>
Beginning Fund Balance	\$ 415,243	\$ 506,025	\$ 566,061	\$ 566,061	\$ 552,061
Revenue:					
Other Income	\$ 500,000	\$ 619,199	\$ 500,000	\$ 551,000	\$ 500,000
Total Revenue	\$ 500,000	\$ 619,199	\$ 500,000	\$ 551,000	\$ 500,000
Expenditures					
Expenditures	\$ 523,000	\$ 559,163	\$ 500,000	\$ 565,000	\$ 500,000
Total Expenditures	\$ 523,000	\$ 559,163	\$ 500,000	\$ 565,000	\$ 500,000
Appropriated Reserve	\$ 392,243	\$ 566,061	\$ 566,061	\$ 552,061	\$ 552,061
Total Appropriation	\$ 915,243	\$ 1,125,224	\$ 1,066,061	\$ 1,117,061	\$ 1,052,061
Ending Fund Balance	\$ 392,243	\$ 566,061	\$ 566,061	\$ 552,061	\$ 552,061

Manitou Springs School District 14
Fiscal Year 2019/2020

"BE IT RESOLVED by the Board of Education of School District Number Fourteen in El Paso County that the following revenues and expenditures for each district fund comprising the 2019-2020 Adopted Budget be adopted."

	Revenue & Beginning Fund Balances	Expenditures & Reserves
General Fund	\$ 20,618,717	\$ 20,618,717
Insurance Reserve Fund	\$ 396,614	\$ 396,614
Food Service Fund	\$ 589,695	\$ 589,695
Governmental Designated Grants Fund	\$ 186,391	\$ 186,391
Pupil Activities Fund	\$ 749,768	\$ 749,768
Bond Redemption Fund	\$ 1,536,743	\$ 1,536,743
Capital Reserve Fund	\$ 671,739	\$ 671,739
Trust and Agency Funds	\$ 1,052,061	\$ 1,052,061
All Fund Total	\$ 25,801,728	\$ 25,801,728

 Sonya Teigen, Board President

 Date

Manitou Springs School District 14
Fiscal Year 2019/2020

"BE IT RESOLVED by the Board of Education of School District Number Fourteen in El Paso County that the amounts shown in the following schedule be appropriated to each fund as specified in the Adopted Budget for the fiscal year beginning July 1, 2019 and ending June 30, 2020."

	Total Appropriation	Expenditures & Reserves
General Fund	\$ 20,618,717	\$ 20,618,717
Insurance Reserve Fund	\$ 396,614	\$ 396,614
Food Service Fund	\$ 589,695	\$ 589,695
Governmental Designated Grants Fund	\$ 186,391	\$ 186,391
Pupil Activities Fund	\$ 749,768	\$ 749,768
Bond Redemption Fund	\$ 1,536,743	\$ 1,536,743
Capital Reserve Fund	\$ 671,739	\$ 671,739
Trust and Agency Funds	\$ 1,052,061	\$ 1,052,061
All Fund Total	\$ 25,801,728	\$ 25,801,728