

|                                                                        |  |  |  |  |  |  |  |  |  | Prior<br>Period | Original<br>Budget | Final<br>Budget | Unadjusted<br>Current<br>Year | Audit<br>Adjustments | Adjusted<br>Current<br>Year | Reclass<br>Adjustments | Final<br>Current<br>Year | Account<br>No. |
|------------------------------------------------------------------------|--|--|--|--|--|--|--|--|--|-----------------|--------------------|-----------------|-------------------------------|----------------------|-----------------------------|------------------------|--------------------------|----------------|
| <b>Balance Sheet</b>                                                   |  |  |  |  |  |  |  |  |  |                 |                    |                 |                               |                      |                             |                        |                          |                |
| <b>Assets</b>                                                          |  |  |  |  |  |  |  |  |  |                 |                    |                 |                               |                      |                             |                        |                          |                |
| Cash and Investments                                                   |  |  |  |  |  |  |  |  |  | 1,222,836.62    |                    |                 | 960,455.09                    | -                    | 960,455.09                  | -                      | 960,455.09               | 711000         |
| Taxes Receivable                                                       |  |  |  |  |  |  |  |  |  | 1,737,327.54    |                    |                 | 1,943,538.37                  | -                    | 1,943,538.37                | -                      | 1,943,538.37             | 713100         |
| Accounts Receivable                                                    |  |  |  |  |  |  |  |  |  | 2,534.40        |                    |                 | 1,381.75                      | -                    | 1,381.75                    | -                      | 1,381.75                 | 713200         |
| Interest Receivable                                                    |  |  |  |  |  |  |  |  |  | -               |                    |                 | -                             | -                    | -                           | -                      | -                        | 713300         |
| Due from Other Governments                                             |  |  |  |  |  |  |  |  |  |                 |                    |                 |                               |                      |                             |                        |                          |                |
| Local Government                                                       |  |  |  |  |  |  |  |  |  | 2,730.93        |                    |                 | -                             | -                    | -                           | -                      | -                        | 715100         |
| Districts                                                              |  |  |  |  |  |  |  |  |  | 17,572.14       |                    |                 | 19,005.08                     | -                    | 19,005.08                   | -                      | 19,005.08                | 715200         |
| CESA                                                                   |  |  |  |  |  |  |  |  |  | 1,603.35        |                    |                 | -                             | -                    | -                           | -                      | -                        | 715420         |
| State Government                                                       |  |  |  |  |  |  |  |  |  | 2,986.82        |                    |                 | 2,986.82                      | -                    | 2,986.82                    | -                      | 2,986.82                 | 715500         |
| Federal Government                                                     |  |  |  |  |  |  |  |  |  | 159,887.35      |                    |                 | 36,227.36                     | 55,715.70            | 91,943.06                   | -                      | 91,943.06                | 715600         |
| Due from Other Funds                                                   |  |  |  |  |  |  |  |  |  | -               |                    |                 | -                             | -                    | -                           | -                      | -                        | 714000         |
| Prepaid Expenses                                                       |  |  |  |  |  |  |  |  |  | 99,114.96       |                    |                 | -                             | 9,010.89             | 9,010.89                    | -                      | 9,010.89                 | 717000         |
| Other Assets                                                           |  |  |  |  |  |  |  |  |  | -               |                    |                 | -                             | -                    | -                           | -                      | -                        | 719000         |
| Total Assets                                                           |  |  |  |  |  |  |  |  |  | 3,246,594.11    | -                  | -               | 2,963,594.47                  | 64,726.59            | 3,028,321.06                | -                      | 3,028,321.06             |                |
| <b>Liabilities and Fund Balance</b>                                    |  |  |  |  |  |  |  |  |  |                 |                    |                 |                               |                      |                             |                        |                          |                |
| <b>Liabilities</b>                                                     |  |  |  |  |  |  |  |  |  |                 |                    |                 |                               |                      |                             |                        |                          |                |
| Temporary Notes Payable                                                |  |  |  |  |  |  |  |  |  | -               | -                  | -               | -                             | -                    | -                           | -                      | -                        | 811100         |
| Accounts Payable                                                       |  |  |  |  |  |  |  |  |  | 99,091.01       | -                  | -               | 267,429.89                    | (208,950.00)         | 58,479.89                   | -                      | 58,479.89                | 811200         |
| Accrued Interest Payable                                               |  |  |  |  |  |  |  |  |  | -               | -                  | -               | -                             | -                    | -                           | -                      | -                        | 811700         |
| Accrued Salaries and Wages                                             |  |  |  |  |  |  |  |  |  | 302,396.73      | -                  | -               | 301,376.61                    | -                    | 301,376.61                  | -                      | 301,376.61               | 811800         |
| Payroll Taxes and Withholdings                                         |  |  |  |  |  |  |  |  |  | 299,495.92      | -                  | -               | 287,850.78                    | -                    | 287,850.78                  | -                      | 287,850.78               | 811600         |
| Due to Other Governments                                               |  |  |  |  |  |  |  |  |  | 44.20           | -                  | -               | 44.20                         | -                    | 44.20                       | -                      | 44.20                    | 813000         |
| Due to Other Funds                                                     |  |  |  |  |  |  |  |  |  | 400,000.00      | -                  | -               | -                             | 210,000.00           | 210,000.00                  | -                      | 210,000.00               | 812000         |
| Deferred Revenues                                                      |  |  |  |  |  |  |  |  |  | -               | -                  | -               | -                             | -                    | -                           | -                      | -                        | 816000         |
| Other Liabilities                                                      |  |  |  |  |  |  |  |  |  | -               | -                  | -               | -                             | -                    | -                           | -                      | -                        | 819000         |
| Total Liabilities                                                      |  |  |  |  |  |  |  |  |  | 1,101,027.86    | -                  | -               | 856,701.48                    | 1,050.00             | 857,751.48                  | -                      | 857,751.48               |                |
| Fund Balance                                                           |  |  |  |  |  |  |  |  |  | 2,145,566.25    | -                  | -               | 2,106,892.99                  | 63,676.59            | 2,170,569.58                | -                      | 2,170,569.58             |                |
| Total Liabilities and Fund Balance                                     |  |  |  |  |  |  |  |  |  | 3,246,594.11    | -                  | -               | 2,963,594.47                  | 64,726.59            | 3,028,321.06                | -                      | 3,028,321.06             |                |
| <b>Statement of Revenues, Expenditures and Changes in Fund Balance</b> |  |  |  |  |  |  |  |  |  |                 |                    |                 |                               |                      |                             |                        |                          |                |
| <b>Revenues and Other Financing Sources</b>                            |  |  |  |  |  |  |  |  |  |                 |                    |                 |                               |                      |                             |                        |                          |                |
| Transfers In                                                           |  |  |  |  |  |  |  |  |  | -               | -                  | -               | -                             | -                    | -                           | -                      | -                        | 100            |
| Revenue from Local Sources                                             |  |  |  |  |  |  |  |  |  | 4,800,026.75    | 5,186,327.00       | 5,186,327.00    | 5,195,573.62                  | -                    | 5,195,573.62                | -                      | 5,195,573.62             | 200            |
| Interdistrict Payments Within Wisconsin                                |  |  |  |  |  |  |  |  |  | 784,928.99      | 911,394.00         | 911,394.00      | 820,470.36                    | -                    | 820,470.36                  | -                      | 820,470.36               | 300            |
| Interdistrict Payments Outside Wisconsin                               |  |  |  |  |  |  |  |  |  | -               | -                  | -               | -                             | -                    | -                           | -                      | -                        | 400            |
| Revenue from Intermediate Sources                                      |  |  |  |  |  |  |  |  |  | 6,705.52        | 7,694.00           | 7,694.00        | 5,706.80                      | -                    | 5,706.80                    | -                      | 5,706.80                 | 500            |
| Revenue from State Sources                                             |  |  |  |  |  |  |  |  |  | 1,699,473.11    | 1,651,219.00       | 1,651,219.00    | 1,765,400.13                  | -                    | 1,765,400.13                | -                      | 1,765,400.13             | 600            |
| Revenue from Federal Sources                                           |  |  |  |  |  |  |  |  |  | 553,906.27      | 680,216.00         | 680,216.00      | 634,206.65                    | 55,715.70            | 689,922.35                  | -                      | 689,922.35               | 700            |
| Other Financing Sources                                                |  |  |  |  |  |  |  |  |  | 51,873.80       | -                  | -               | -                             | -                    | -                           | -                      | -                        | 800            |
| Other Revenues                                                         |  |  |  |  |  |  |  |  |  | 31,573.90       | 1,800.00           | 1,800.00        | 14,762.14                     | -                    | 14,762.14                   | -                      | 14,762.14                | 900            |
| Total Revenues and Other Financing Sources                             |  |  |  |  |  |  |  |  |  | 7,928,488.34    | 8,438,650.00       | 8,438,650.00    | 8,436,119.70                  | 55,715.70            | 8,491,835.40                | -                      | 8,491,835.40             |                |
| <b>Expenditures and Other Financing Uses</b>                           |  |  |  |  |  |  |  |  |  |                 |                    |                 |                               |                      |                             |                        |                          |                |
| <b>Instruction</b>                                                     |  |  |  |  |  |  |  |  |  |                 |                    |                 |                               |                      |                             |                        |                          |                |
| Undifferentiated Curriculum                                            |  |  |  |  |  |  |  |  |  | 1,386,413.83    | 1,507,015.00       | 1,507,015.00    | 1,435,669.06                  | -                    | 1,435,669.06                | -                      | 1,435,669.06             | 110000         |
| Regular Curriculum                                                     |  |  |  |  |  |  |  |  |  | 1,300,584.16    | 1,353,066.00       | 1,353,066.00    | 1,312,963.04                  | -                    | 1,312,963.04                | -                      | 1,312,963.04             | 120000         |
| Vocational Curriculum                                                  |  |  |  |  |  |  |  |  |  | 251,704.25      | 219,831.00         | 219,831.00      | 238,909.54                    | -                    | 238,909.54                  | -                      | 238,909.54               | 130000         |
| Physical Curriculum                                                    |  |  |  |  |  |  |  |  |  | 155,172.67      | 182,921.00         | 182,921.00      | 179,388.45                    | -                    | 179,388.45                  | -                      | 179,388.45               | 140000         |
| Special Education Curriculum                                           |  |  |  |  |  |  |  |  |  | -               | -                  | -               | -                             | -                    | -                           | -                      | -                        | 150000         |
| Co-Curricular Activities                                               |  |  |  |  |  |  |  |  |  | 217,797.63      | 201,065.00         | 201,065.00      | 208,864.27                    | -                    | 208,864.27                  | -                      | 208,864.27               | 160000         |
| Other Special Needs                                                    |  |  |  |  |  |  |  |  |  | -               | -                  | -               | -                             | -                    | -                           | -                      | -                        | 170000         |
| Total Instruction                                                      |  |  |  |  |  |  |  |  |  | 3,311,672.54    | 3,463,898.00       | 3,463,898.00    | 3,375,794.36                  | -                    | 3,375,794.36                | -                      | 3,375,794.36             |                |
| <b>Support Services</b>                                                |  |  |  |  |  |  |  |  |  |                 |                    |                 |                               |                      |                             |                        |                          |                |
| Pupil Services                                                         |  |  |  |  |  |  |  |  |  | 118,624.97      | 112,284.00         | 112,284.00      | 127,922.27                    | -                    | 127,922.27                  | -                      | 127,922.27               | 210000         |
| Instructional Staff Services                                           |  |  |  |  |  |  |  |  |  | 491,537.94      | 617,841.00         | 617,841.00      | 618,906.10                    | (9,010.89)           | 609,895.21                  | -                      | 609,895.21               | 220000         |
| General Administration                                                 |  |  |  |  |  |  |  |  |  | 362,039.21      | 372,178.00         | 372,178.00      | 364,483.55                    | -                    | 364,483.55                  | -                      | 364,483.55               | 230000         |
| School Building Administration                                         |  |  |  |  |  |  |  |  |  | 384,229.94      | 355,472.00         | 355,472.00      | 346,199.42                    | -                    | 346,199.42                  | -                      | 346,199.42               | 240000         |
| Business Administration                                                |  |  |  |  |  |  |  |  |  | 1,179,587.60    | 1,493,281.00       | 1,493,281.00    | 1,640,868.26                  | -                    | 1,640,868.26                | -                      | 1,640,868.26             | 250000         |
| Central Services                                                       |  |  |  |  |  |  |  |  |  | 102,313.73      | 69,668.00          | 69,668.00       | 59,397.69                     | -                    | 59,397.69                   | -                      | 59,397.69                | 260000         |
| Insurance and Judgments                                                |  |  |  |  |  |  |  |  |  | 112,758.00      | 114,854.00         | 114,854.00      | 116,085.00                    | -                    | 116,085.00                  | -                      | 116,085.00               | 270000         |
| Debt Services                                                          |  |  |  |  |  |  |  |  |  | 10,964.16       | 14,162.00          | 14,162.00       | 10,964.16                     | -                    | 10,964.16                   | -                      | 10,964.16                | 280000         |
| Other Support Services                                                 |  |  |  |  |  |  |  |  |  | 37,951.39       | 40,625.00          | 40,625.00       | 55,503.42                     | -                    | 55,503.42                   | -                      | 55,503.42                | 290000         |
| Total Support Services                                                 |  |  |  |  |  |  |  |  |  | 2,800,006.94    | 3,190,365.00       | 3,190,365.00    | 3,340,329.87                  | (9,010.89)           | 3,331,318.98                | -                      | 3,331,318.98             |                |
| <b>Community Services</b>                                              |  |  |  |  |  |  |  |  |  |                 |                    |                 |                               |                      |                             |                        |                          |                |
| Adult Education and Other Community Services                           |  |  |  |  |  |  |  |  |  | -               | -                  | -               | -                             | -                    | -                           | -                      | -                        | 300000         |
| <b>Non-Program Transactions</b>                                        |  |  |  |  |  |  |  |  |  |                 |                    |                 |                               |                      |                             |                        |                          |                |
| Transfers Out                                                          |  |  |  |  |  |  |  |  |  | 941,642.45      | 1,015,165.00       | 1,015,165.00    | 948,278.99                    | -                    | 948,278.99                  | -                      | 948,278.99               | 410000         |
| Trust Fund Disbursements                                               |  |  |  |  |  |  |  |  |  | -               | -                  | -               | -                             | -                    | -                           | -                      | -                        | 420000         |
| Purchased Instructional Services                                       |  |  |  |  |  |  |  |  |  | 819,063.74      | 768,872.00         | 768,872.00      | 807,882.91                    | 1,050.00             | 808,932.91                  | -                      | 808,932.91               | 430000         |
| Other Non-Program Transactions                                         |  |  |  |  |  |  |  |  |  | 1,650.81        | 350.00             | 350.00          | 2,506.83                      | -                    | 2,506.83                    | -                      | 2,506.83                 | 490000         |
| Total Non-Program Transactions                                         |  |  |  |  |  |  |  |  |  | 1,762,357.00    | 1,784,387.00       | 1,784,387.00    | 1,758,668.73                  | 1,050.00             | 1,759,718.73                | -                      | 1,759,718.73             |                |
| Total Expenditures and Other Financing Uses                            |  |  |  |  |  |  |  |  |  | 7,874,036.48    | 8,438,650.00       | 8,438,650.00    | 8,474,792.96                  | (7,960.89)           | 8,466,832.07                | -                      | 8,466,832.07             |                |
| <b>Net Change in Fund Balance</b>                                      |  |  |  |  |  |  |  |  |  | 54,451.86       | -                  | -               | (38,673.26)                   | 63,676.59            | 25,003.33                   | -                      | 25,003.33                |                |
| Fund Balance, July 1                                                   |  |  |  |  |  |  |  |  |  | 2,091,114.39    | -                  | -               | 2,145,566.25                  | -                    | 2,145,566.25                | -                      | 2,145,566.25             | 900000         |
| Fund Balance June 30                                                   |  |  |  |  |  |  |  |  |  | 2,145,566.25    | -                  | -               | 2,106,892.99                  | 63,676.59            | 2,170,569.58                | -                      | 2,170,569.58             |                |
|                                                                        |  |  |  |  |  |  |  |  |  | -               | -                  | -               | -                             | -                    | -                           | -                      | -                        |                |
|                                                                        |  |  |  |  |  |  |  |  |  |                 |                    |                 |                               |                      |                             |                        |                          |                |
|                                                                        |  |  |  |  |  |  |  |  |  | -               | -                  | -               | -                             | -                    | -                           | -                      | -                        |                |
|                                                                        |  |  |  |  |  |  |  |  |  |                 |                    |                 |                               |                      |                             |                        |                          |                |







2024-25 Audit  
School District of Turtle Lake  
Fund Summary  
Referendum Debt Service Fund  
Fund 39

|                                                                        | Prior<br>Period | Original<br>Budget  | Final<br>Budget     | Unadjusted<br>Current<br>Year | Audit<br>Adjustments | Adjusted<br>Current<br>Year | Reclass<br>Adjustments | Final<br>Current<br>Year | Account<br>No. |
|------------------------------------------------------------------------|-----------------|---------------------|---------------------|-------------------------------|----------------------|-----------------------------|------------------------|--------------------------|----------------|
| <b>Balance Sheet</b>                                                   |                 |                     |                     |                               |                      |                             |                        |                          |                |
| <b>Assets</b>                                                          |                 |                     |                     |                               |                      |                             |                        |                          |                |
| Cash and Investments                                                   | 32,783.37       |                     |                     | 34,286.11                     | -                    | 34,286.11                   | -                      | 34,286.11                | 711000         |
| Accounts Receivable                                                    | -               |                     |                     | -                             | -                    | -                           | -                      | -                        | 713200         |
| Interest Receivable                                                    | -               |                     |                     | -                             | -                    | -                           | -                      | -                        | 713300         |
| Due from Other Funds                                                   | -               |                     |                     | -                             | -                    | -                           | -                      | -                        | 714000         |
| Prepaid Expenses                                                       | -               |                     |                     | -                             | -                    | -                           | -                      | -                        | 717000         |
| Other Assets                                                           | -               |                     |                     | -                             | -                    | -                           | -                      | -                        | 719000         |
| Total Assets                                                           | 32,783.37       | -                   | -                   | 34,286.11                     | -                    | 34,286.11                   | -                      | 34,286.11                |                |
| <b>Liabilities and Fund Balance</b>                                    |                 |                     |                     |                               |                      |                             |                        |                          |                |
| <b>Liabilities</b>                                                     |                 |                     |                     |                               |                      |                             |                        |                          |                |
| Temporary Notes Payable                                                | -               | -                   | -                   | -                             | -                    | -                           | -                      | -                        | 811100         |
| Accounts Payable                                                       | -               | -                   | -                   | -                             | -                    | -                           | -                      | -                        | 811200         |
| Accrued Interest Payable                                               | -               | -                   | -                   | -                             | -                    | -                           | -                      | -                        | 811700         |
| Due to Other Funds                                                     | -               | -                   | -                   | -                             | -                    | -                           | -                      | -                        | 812000         |
| Deferred Revenues                                                      | -               | -                   | -                   | -                             | -                    | -                           | -                      | -                        | 816000         |
| Other Liabilities                                                      | -               | -                   | -                   | -                             | -                    | -                           | -                      | -                        | 819000         |
| Total Liabilities                                                      | -               | -                   | -                   | -                             | -                    | -                           | -                      | -                        |                |
| Fund Balance                                                           | 32,783.37       | 1,500.00            | 1,500.00            | 34,286.11                     | -                    | 34,286.11                   | -                      | 34,286.11                |                |
| Total Liabilities and Fund Balance                                     | 32,783.37       | 1,500.00            | 1,500.00            | 34,286.11                     | -                    | 34,286.11                   | -                      | 34,286.11                |                |
| <b>Statement of Revenues, Expenditures and Changes in Fund Balance</b> |                 |                     |                     |                               |                      |                             |                        |                          |                |
| <b>Revenues and Other Financing Sources</b>                            |                 |                     |                     |                               |                      |                             |                        |                          |                |
| Transfers In                                                           | -               | -                   | -                   | -                             | -                    | -                           | -                      | -                        | 100            |
| Revenue from Local Sources                                             | 1,583.90        | 1,500.00            | 1,500.00            | 1,502.74                      | -                    | 1,502.74                    | -                      | 1,502.74                 | 200            |
| Other Financing Sources                                                | -               | -                   | -                   | -                             | -                    | -                           | -                      | -                        | 800            |
| Other Revenues                                                         | -               | -                   | -                   | -                             | -                    | -                           | -                      | -                        | 900            |
| Total Revenues and Other Financing Sources                             | 1,583.90        | 1,500.00            | 1,500.00            | 1,502.74                      | -                    | 1,502.74                    | -                      | 1,502.74                 |                |
| <b>Expenditures and Other Financing Uses</b>                           |                 |                     |                     |                               |                      |                             |                        |                          |                |
| <b>Support Services</b>                                                |                 |                     |                     |                               |                      |                             |                        |                          |                |
| <b>Debt Services</b>                                                   |                 |                     |                     |                               |                      |                             |                        |                          |                |
| Long-term Capital Debt                                                 | -               | -                   | -                   | -                             | -                    | -                           | -                      | -                        | 280000         |
| Refinancing                                                            | -               | -                   | -                   | -                             | -                    | -                           | -                      | -                        | 280000         |
| Other Long-term Debt                                                   | -               | -                   | -                   | -                             | -                    | -                           | -                      | -                        | 280000         |
| Total Support Services                                                 | -               | -                   | -                   | -                             | -                    | -                           | -                      | -                        |                |
| <b>Non-Program Transactions</b>                                        |                 |                     |                     |                               |                      |                             |                        |                          |                |
| Transfers Out                                                          | -               | -                   | -                   | -                             | -                    | -                           | -                      | -                        | 410000         |
| Other Non-Program Transactions                                         | -               | -                   | -                   | -                             | -                    | -                           | -                      | -                        | 490000         |
| Total Non-Program Transactions                                         | -               | -                   | -                   | -                             | -                    | -                           | -                      | -                        |                |
| Total Expenditures and Other Financing Uses                            | -               | -                   | -                   | -                             | -                    | -                           | -                      | -                        |                |
| Net Change in Fund Balance                                             | 1,583.90        | 1,500.00            | 1,500.00            | 1,502.74                      | -                    | 1,502.74                    | -                      | 1,502.74                 |                |
| Fund Balance, July 1                                                   | 31,199.47       | -                   | -                   | 32,783.37                     | -                    | 32,783.37                   | -                      | 32,783.37                | 900000         |
| Fund Balance June 30                                                   | 32,783.37       | 1,500.00            | 1,500.00            | 34,286.11                     | -                    | 34,286.11                   | -                      | 34,286.11                |                |
|                                                                        | -               | ERROR<br>(1,500.00) | ERROR<br>(1,500.00) | -                             | -                    | -                           | -                      | -                        |                |

| 2024-25 Audit<br>School District of Turtle Lake<br>Fund Summary<br>Capital Improvement Trust Fund<br>Fund 46 |                     |                    |                   |                               |                      |                             |                        |                          |                |
|--------------------------------------------------------------------------------------------------------------|---------------------|--------------------|-------------------|-------------------------------|----------------------|-----------------------------|------------------------|--------------------------|----------------|
|                                                                                                              | Prior<br>Period     | Original<br>Budget | Final<br>Budget   | Unadjusted<br>Current<br>Year | Audit<br>Adjustments | Adjusted<br>Current<br>Year | Reclass<br>Adjustments | Final<br>Current<br>Year | Account<br>No. |
| <b>Balance Sheet</b>                                                                                         |                     |                    |                   |                               |                      |                             |                        |                          |                |
| <b>Assets</b>                                                                                                |                     |                    |                   |                               |                      |                             |                        |                          |                |
| Cash and Investments                                                                                         | 1,933,047.92        |                    |                   | 2,334,855.99                  | (210,000.00)         | 2,124,855.99                | -                      | 2,124,855.99             | 711000         |
| Taxes Receivable                                                                                             | -                   |                    |                   | -                             | -                    | -                           | -                      | -                        | 713100         |
| Accounts Receivable                                                                                          | -                   |                    |                   | -                             | -                    | -                           | -                      | -                        | 713200         |
| Interest Receivable                                                                                          | -                   |                    |                   | -                             | -                    | -                           | -                      | -                        | 713300         |
| Due from Other Governments                                                                                   |                     |                    |                   |                               |                      |                             |                        |                          |                |
| Local Government                                                                                             | -                   |                    |                   | -                             | -                    | -                           | -                      | -                        | 715100         |
| Districts                                                                                                    | -                   |                    |                   | -                             | -                    | -                           | -                      | -                        | 715200         |
| CESA                                                                                                         | -                   |                    |                   | -                             | -                    | -                           | -                      | -                        | 715420         |
| State Government                                                                                             | -                   |                    |                   | -                             | -                    | -                           | -                      | -                        | 715500         |
| Federal Government                                                                                           | -                   |                    |                   | -                             | -                    | -                           | -                      | -                        | 715600         |
| Due from Other Funds                                                                                         | 400,000.00          |                    |                   | -                             | 210,000.00           | 210,000.00                  | -                      | 210,000.00               | 714000         |
| Prepaid Expenses                                                                                             | -                   |                    |                   | -                             | -                    | -                           | -                      | -                        | 717000         |
| Other Assets                                                                                                 | -                   |                    |                   | -                             | -                    | -                           | -                      | -                        | 719000         |
| <b>Total Assets</b>                                                                                          | <b>2,333,047.92</b> | <b>-</b>           | <b>-</b>          | <b>2,334,855.99</b>           | <b>-</b>             | <b>2,334,855.99</b>         | <b>-</b>               | <b>2,334,855.99</b>      |                |
| <b>Liabilities and Fund Balance</b>                                                                          |                     |                    |                   |                               |                      |                             |                        |                          |                |
| <b>Liabilities</b>                                                                                           |                     |                    |                   |                               |                      |                             |                        |                          |                |
| Temporary Notes Payable                                                                                      | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 811100         |
| Accounts Payable                                                                                             | -                   | -                  | -                 | 410,860.03                    | 25,475.09            | 436,335.12                  | -                      | 436,335.12               | 811200         |
| Accrued Interest Payable                                                                                     | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 811700         |
| Accrued Salaries and Wages                                                                                   | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 811800         |
| Payroll Taxes and Withholdings                                                                               | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 811600         |
| Due to Other Governments                                                                                     | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 813000         |
| Due to Other Funds                                                                                           | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 812000         |
| Deferred Revenues                                                                                            | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 816000         |
| Other Liabilities                                                                                            | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 819000         |
| <b>Total Liabilities</b>                                                                                     | <b>-</b>            | <b>-</b>           | <b>-</b>          | <b>410,860.03</b>             | <b>25,475.09</b>     | <b>436,335.12</b>           | <b>-</b>               | <b>436,335.12</b>        |                |
| <b>Fund Balance</b>                                                                                          | <b>2,333,047.92</b> | <b>9,438.00</b>    | <b>9,438.00</b>   | <b>1,923,995.96</b>           | <b>(25,475.09)</b>   | <b>1,898,520.87</b>         | <b>-</b>               | <b>1,898,520.87</b>      |                |
| <b>Total Liabilities and Fund Balance</b>                                                                    | <b>2,333,047.92</b> | <b>9,438.00</b>    | <b>9,438.00</b>   | <b>2,334,855.99</b>           | <b>-</b>             | <b>2,334,855.99</b>         | <b>-</b>               | <b>2,334,855.99</b>      |                |
| <b>Statement of Revenues, Expenditures and<br/>Changes in Fund Balance</b>                                   |                     |                    |                   |                               |                      |                             |                        |                          |                |
| <b>Revenues and Other Financing Sources</b>                                                                  |                     |                    |                   |                               |                      |                             |                        |                          |                |
| Transfers In                                                                                                 | 400,000.00          | 286,438.00         | 286,438.00        | 210,000.00                    | -                    | 210,000.00                  | -                      | 210,000.00               | 100            |
| Revenue from Local Sources                                                                                   | 104,653.39          | 102,000.00         | 102,000.00        | 105,434.08                    | -                    | 105,434.08                  | -                      | 105,434.08               | 200            |
| Interdistrict Payments Within Wisconsin                                                                      | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 300            |
| Interdistrict Payments Outside Wisconsin                                                                     | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 400            |
| Revenue from Intermediate Sources                                                                            | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 500            |
| Revenue from State Sources                                                                                   | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 600            |
| Revenue from Federal Sources                                                                                 | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 700            |
| Other Financing Sources                                                                                      | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 800            |
| Other Revenues                                                                                               | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 900            |
| <b>Total Revenues and Other Financing Sources</b>                                                            | <b>504,653.39</b>   | <b>388,438.00</b>  | <b>388,438.00</b> | <b>315,434.08</b>             | <b>-</b>             | <b>315,434.08</b>           | <b>-</b>               | <b>315,434.08</b>        |                |
| <b>Expenditures and Other Financing Uses</b>                                                                 |                     |                    |                   |                               |                      |                             |                        |                          |                |
| <b>Instruction</b>                                                                                           |                     |                    |                   |                               |                      |                             |                        |                          |                |
| Undifferentiated Curriculum                                                                                  | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 110000         |
| Regular Curriculum                                                                                           | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 120000         |
| Vocational Curriculum                                                                                        | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 130000         |
| Physical Curriculum                                                                                          | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 140000         |
| Special Education Curriculum                                                                                 | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 150000         |
| Co-Curricular Activities                                                                                     | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 160000         |
| Other Special Needs                                                                                          | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 170000         |
| <b>Total Instruction</b>                                                                                     | <b>-</b>            | <b>-</b>           | <b>-</b>          | <b>-</b>                      | <b>-</b>             | <b>-</b>                    | <b>-</b>               | <b>-</b>                 |                |
| <b>Support Services</b>                                                                                      |                     |                    |                   |                               |                      |                             |                        |                          |                |
| Pupil Services                                                                                               | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 210000         |
| Instructional Staff Services                                                                                 | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 220000         |
| General Administration                                                                                       | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 230000         |
| School Building Administration                                                                               | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 240000         |
| Business Administration                                                                                      | 167,046.00          | 379,000.00         | 379,000.00        | 724,486.04                    | 25,475.09            | 749,961.13                  | -                      | 749,961.13               | 250000         |
| Central Services                                                                                             | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 260000         |
| Insurance and Judgments                                                                                      | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 270000         |
| Debt Services                                                                                                | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 280000         |
| Other Support Services                                                                                       | 18,897.94           | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 290000         |
| <b>Total Support Services</b>                                                                                | <b>185,943.94</b>   | <b>379,000.00</b>  | <b>379,000.00</b> | <b>724,486.04</b>             | <b>25,475.09</b>     | <b>749,961.13</b>           | <b>-</b>               | <b>749,961.13</b>        |                |
| <b>Community Services</b>                                                                                    |                     |                    |                   |                               |                      |                             |                        |                          |                |
| Adult Education and Other Community Services                                                                 | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 300000         |
| <b>Non-Program Transactions</b>                                                                              |                     |                    |                   |                               |                      |                             |                        |                          |                |
| Transfers Out                                                                                                | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 410000         |
| Trust Fund Disbursements                                                                                     | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 420000         |
| Purchased Instructional Services                                                                             | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 430000         |
| Other Non-Program Transactions                                                                               | -                   | -                  | -                 | -                             | -                    | -                           | -                      | -                        | 490000         |
| <b>Total Non-Program Transactions</b>                                                                        | <b>-</b>            | <b>-</b>           | <b>-</b>          | <b>-</b>                      | <b>-</b>             | <b>-</b>                    | <b>-</b>               | <b>-</b>                 |                |
| <b>Total Expenditures and Other Financing Uses</b>                                                           | <b>185,943.94</b>   | <b>379,000.00</b>  | <b>379,000.00</b> | <b>724,486.04</b>             | <b>25,475.09</b>     | <b>749,961.13</b>           | <b>-</b>               | <b>749,961.13</b>        |                |
| <b>Net Change in Fund Balance</b>                                                                            | <b>318,709.45</b>   | <b>9,438.00</b>    | <b>9,438.00</b>   | <b>(409,051.96)</b>           | <b>(25,475.09)</b>   | <b>(434,527.05)</b>         | <b>-</b>               | <b>(434,527.05)</b>      |                |
| <b>Fund Balance, July 1</b>                                                                                  | <b>2,014,338.47</b> | <b>-</b>           | <b>-</b>          | <b>2,333,047.92</b>           | <b>-</b>             | <b>2,333,047.92</b>         | <b>-</b>               | <b>2,333,047.92</b>      | <b>900000</b>  |
| <b>Fund Balance June 30</b>                                                                                  | <b>2,333,047.92</b> | <b>9,438.00</b>    | <b>9,438.00</b>   | <b>1,923,995.96</b>           | <b>(25,475.09)</b>   | <b>1,898,520.87</b>         | <b>-</b>               | <b>1,898,520.87</b>      |                |
|                                                                                                              |                     | <b>ERROR</b>       | <b>ERROR</b>      |                               |                      |                             |                        |                          |                |
|                                                                                                              | <b>-</b>            | <b>(9,438.00)</b>  | <b>(9,438.00)</b> | <b>-</b>                      | <b>-</b>             | <b>-</b>                    | <b>-</b>               | <b>-</b>                 |                |







| 2024-25 Audit<br>School District of Turtle Lake<br>Grand Summary<br>Governmental Funds |  |  |                 |                    |                 |                               |                      |                             |                        |                          |                |
|----------------------------------------------------------------------------------------|--|--|-----------------|--------------------|-----------------|-------------------------------|----------------------|-----------------------------|------------------------|--------------------------|----------------|
|                                                                                        |  |  | Prior<br>Period | Original<br>Budget | Final<br>Budget | Unadjusted<br>Current<br>Year | Audit<br>Adjustments | Adjusted<br>Current<br>Year | Reclass<br>Adjustments | Final<br>Current<br>Year | Account<br>No. |
| Balance Sheet                                                                          |  |  |                 |                    |                 |                               |                      |                             |                        |                          |                |
| Assets                                                                                 |  |  |                 |                    |                 |                               |                      |                             |                        |                          |                |
| Cash and Investments                                                                   |  |  | 4,181,153.54    |                    |                 | 4,385,083.61                  | (210,000.00)         | 4,175,083.61                | -                      | 4,175,083.61             | 711000         |
| Taxes Receivable                                                                       |  |  | 1,737,327.54    |                    |                 | 1,943,538.37                  | -                    | 1,943,538.37                | -                      | 1,943,538.37             | 713100         |
| Accounts Receivable                                                                    |  |  | 2,556.40        |                    |                 | 1,383.25                      | -                    | 1,383.25                    | -                      | 1,383.25                 | 713200         |
| Interest Receivable                                                                    |  |  | -               |                    |                 | -                             | -                    | -                           | -                      | -                        | 713300         |
| Due from Other Governments                                                             |  |  |                 |                    |                 |                               |                      |                             |                        |                          |                |
| Local Government                                                                       |  |  | 2,730.93        |                    |                 | -                             | -                    | -                           | -                      | -                        | 715100         |
| Districts                                                                              |  |  | 20,812.52       |                    |                 | 22,627.90                     | -                    | 22,627.90                   | -                      | 22,627.90                | 715200         |
| CESA                                                                                   |  |  | 1,603.35        |                    |                 | -                             | -                    | -                           | -                      | -                        | 715420         |
| State Government                                                                       |  |  | 2,986.82        |                    |                 | 2,986.82                      | -                    | 2,986.82                    | -                      | 2,986.82                 | 715500         |
| Federal Government                                                                     |  |  | 215,015.28      |                    |                 | 112,244.25                    | 55,715.70            | 167,959.95                  | -                      | 167,959.95               | 715600         |
| Due from Other Funds                                                                   |  |  | 400,000.00      |                    |                 | -                             | 210,000.00           | 210,000.00                  | -                      | 210,000.00               | 714000         |
| Prepaid Expenses                                                                       |  |  | 109,000.00      |                    |                 | -                             | 9,010.89             | 9,010.89                    | -                      | 9,010.89                 | 717000         |
| Other Assets                                                                           |  |  | -               |                    |                 | -                             | -                    | -                           | -                      | -                        | 719000         |
| Total Assets                                                                           |  |  | 6,673,186.38    | -                  | -               | 6,467,864.20                  | 64,726.59            | 6,532,590.79                | -                      | 6,532,590.79             |                |
| Liabilities and Fund Balance                                                           |  |  |                 |                    |                 |                               |                      |                             |                        |                          |                |
| Liabilities                                                                            |  |  |                 |                    |                 |                               |                      |                             |                        |                          |                |
| Temporary Notes Payable                                                                |  |  | -               |                    |                 | -                             | -                    | -                           | -                      | -                        | 811100         |
| Accounts Payable                                                                       |  |  | 108,976.25      |                    |                 | 700,084.72                    | (183,241.91)         | 516,842.81                  | -                      | 516,842.81               | 811200         |
| Accrued Interest Payable                                                               |  |  | -               |                    |                 | -                             | -                    | -                           | -                      | -                        | 811700         |
| Accrued Salaries and Wages                                                             |  |  | 349,518.99      |                    |                 | 350,291.87                    | -                    | 350,291.87                  | -                      | 350,291.87               | 811800         |
| Payroll Taxes and Withholdings                                                         |  |  | 347,612.76      |                    |                 | 345,607.24                    | -                    | 345,607.24                  | -                      | 345,607.24               | 811600         |
| Due to Other Governments                                                               |  |  | 44.20           |                    |                 | 44.20                         | -                    | 44.20                       | -                      | 44.20                    | 813000         |
| Due to Other Funds                                                                     |  |  | 400,000.00      |                    |                 | -                             | 210,000.00           | 210,000.00                  | -                      | 210,000.00               | 812000         |
| Deferred Revenues                                                                      |  |  | 5,954.92        |                    |                 | 5,385.30                      | -                    | 5,385.30                    | -                      | 5,385.30                 | 816000         |
| Other Liabilities                                                                      |  |  | -               |                    |                 | -                             | -                    | -                           | -                      | -                        | 819000         |
| Total Liabilities                                                                      |  |  | 1,212,107.12    | -                  | -               | 1,401,413.33                  | 26,758.09            | 1,428,171.42                | -                      | 1,428,171.42             |                |
| Fund Balance                                                                           |  |  | 5,461,079.26    | 10,938.00          | 10,938.00       | 5,066,450.87                  | 37,968.50            | 5,104,419.37                | -                      | 5,104,419.37             |                |
| Total Liabilities and Fund Balance                                                     |  |  | 6,673,186.38    | 10,938.00          | 10,938.00       | 6,467,864.20                  | 64,726.59            | 6,532,590.79                | -                      | 6,532,590.79             |                |
| Statement of Revenues, Expenditures and<br>Changes in Fund Balance                     |  |  |                 |                    |                 |                               |                      |                             |                        |                          |                |
| Revenues and Other Financing Sources                                                   |  |  |                 |                    |                 |                               |                      |                             |                        |                          |                |
| Transfers In                                                                           |  |  | 941,642.45      | 1,015,105.00       | 1,015,105.00    | 948,278.99                    | -                    | 948,278.99                  | -                      | 948,278.99               | 100            |
| Revenue from Local Sources                                                             |  |  | 5,366,360.67    | 5,730,277.00       | 5,730,277.00    | 5,887,153.71                  | -                    | 5,887,153.71                | -                      | 5,887,153.71             | 200            |
| Interdistrict Payments Within Wisconsin                                                |  |  | 784,928.99      | 911,394.00         | 911,394.00      | 820,470.36                    | -                    | 820,470.36                  | -                      | 820,470.36               | 300            |
| Interdistrict Payments Outside Wisconsin                                               |  |  | -               | -                  | -               | -                             | -                    | -                           | -                      | -                        | 400            |
| Revenue from Intermediate Sources                                                      |  |  | 7,467.52        | 8,444.00           | 8,444.00        | 21,767.80                     | -                    | 21,767.80                   | -                      | 21,767.80                | 500            |
| Revenue from State Sources                                                             |  |  | 1,901,976.05    | 1,832,512.00       | 1,832,512.00    | 1,969,102.67                  | -                    | 1,969,102.67                | -                      | 1,969,102.67             | 600            |
| Revenue from Federal Sources                                                           |  |  | 941,108.70      | 1,059,254.00       | 1,059,254.00    | 1,009,334.84                  | 55,715.70            | 1,065,050.54                | -                      | 1,065,050.54             | 700            |
| Other Financing Sources                                                                |  |  | 51,873.80       | -                  | -               | -                             | -                    | -                           | -                      | -                        | 800            |
| Other Revenues                                                                         |  |  | 31,573.90       | 1,800.00           | 1,800.00        | 14,773.81                     | -                    | 14,773.81                   | -                      | 14,773.81                | 900            |
| Total Revenues and Other Financing Sources                                             |  |  | 10,026,932.08   | 10,558,786.00      | 10,558,786.00   | 10,670,882.18                 | 55,715.70            | 10,726,597.88               | -                      | 10,726,597.88            |                |
| Expenditures and Other Financing Uses                                                  |  |  |                 |                    |                 |                               |                      |                             |                        |                          |                |
| Instruction                                                                            |  |  |                 |                    |                 |                               |                      |                             |                        |                          |                |
| Undifferentiated Curriculum                                                            |  |  | 1,388,456.99    | 1,509,015.00       | 1,509,015.00    | 1,436,630.60                  | -                    | 1,436,630.60                | -                      | 1,436,630.60             | 110000         |
| Regular Curriculum                                                                     |  |  | 1,302,086.77    | 1,354,966.00       | 1,354,966.00    | 1,313,362.75                  | -                    | 1,313,362.75                | -                      | 1,313,362.75             | 120000         |
| Vocational Curriculum                                                                  |  |  | 269,776.70      | 244,321.00         | 244,321.00      | 274,315.62                    | -                    | 274,315.62                  | -                      | 274,315.62               | 130000         |
| Physical Curriculum                                                                    |  |  | 161,256.76      | 189,421.00         | 189,421.00      | 183,859.44                    | -                    | 183,859.44                  | -                      | 183,859.44               | 140000         |
| Special Education Curriculum                                                           |  |  | 683,517.83      | 798,292.00         | 798,292.00      | 783,285.45                    | -                    | 783,285.45                  | -                      | 783,285.45               | 150000         |
| Co-Curricular Activities                                                               |  |  | 265,151.96      | 243,715.00         | 243,715.00      | 307,613.80                    | -                    | 307,613.80                  | -                      | 307,613.80               | 160000         |
| Other Special Needs                                                                    |  |  | -               | -                  | -               | -                             | -                    | -                           | -                      | -                        | 170000         |
| Total Instruction                                                                      |  |  | 4,070,247.01    | 4,339,730.00       | 4,339,730.00    | 4,299,067.66                  | -                    | 4,299,067.66                | -                      | 4,299,067.66             |                |
| Support Services                                                                       |  |  |                 |                    |                 |                               |                      |                             |                        |                          |                |
| Pupil Services                                                                         |  |  | 206,413.28      | 199,202.00         | 199,202.00      | 225,695.21                    | -                    | 225,695.21                  | -                      | 225,695.21               | 210000         |
| Instructional Staff Services                                                           |  |  | 559,375.56      | 768,856.00         | 768,856.00      | 768,712.24                    | (9,010.89)           | 759,701.35                  | -                      | 759,701.35               | 220000         |
| General Administration                                                                 |  |  | 362,319.20      | 372,178.00         | 372,178.00      | 373,357.55                    | -                    | 373,357.55                  | -                      | 373,357.55               | 230000         |
| School Building Administration                                                         |  |  | 384,229.94      | 355,472.00         | 355,472.00      | 346,199.42                    | -                    | 346,199.42                  | -                      | 346,199.42               | 240000         |
| Business Administration                                                                |  |  | 1,739,002.71    | 2,286,499.00       | 2,286,499.00    | 2,792,728.36                  | 25,475.09            | 2,818,203.45                | -                      | 2,818,203.45             | 250000         |
| Central Services                                                                       |  |  | 106,333.73      | 73,770.00          | 73,770.00       | 61,213.93                     | -                    | 61,213.93                   | -                      | 61,213.93                | 260000         |
| Insurance and Judgments                                                                |  |  | 112,758.00      | 114,854.00         | 114,854.00      | 116,535.00                    | -                    | 116,535.00                  | -                      | 116,535.00               | 270000         |
| Debt Services                                                                          |  |  | 10,964.16       | 14,162.00          | 14,162.00       | 10,964.16                     | -                    | 10,964.16                   | -                      | 10,964.16                | 280000         |
| Other Support Services                                                                 |  |  | 69,349.33       | 73,643.00          | 73,643.00       | 116,971.91                    | -                    | 116,971.91                  | -                      | 116,971.91               | 290000         |
| Total Support Services                                                                 |  |  | 3,550,745.91    | 4,258,636.00       | 4,258,636.00    | 4,812,377.78                  | 16,464.20            | 4,828,841.98                | -                      | 4,828,841.98             |                |
| Community Services                                                                     |  |  |                 |                    |                 |                               |                      |                             |                        |                          |                |
| Adult Education and Other Community Services                                           |  |  | 108,042.36      | 120,770.00         | 120,770.00      | 96,501.38                     | 233.00               | 96,734.38                   | -                      | 96,734.38                | 300000         |
| Post Secondary Scholarship                                                             |  |  | 19,527.50       | 10,000.00          | 10,000.00       | 21,400.00                     | -                    | 21,400.00                   | -                      | 21,400.00                | 450000         |
| Non-Program Transactions                                                               |  |  |                 |                    |                 |                               |                      |                             |                        |                          |                |
| Transfers Out                                                                          |  |  | 941,642.45      | 1,015,165.00       | 1,015,165.00    | 948,278.99                    | -                    | 948,278.99                  | -                      | 948,278.99               | 410000         |
| Trust Fund Disbursements                                                               |  |  | -               | -                  | -               | -                             | -                    | -                           | -                      | -                        | 420000         |
| Purchased Instructional Services                                                       |  |  | 879,766.76      | 803,197.00         | 803,197.00      | 885,377.93                    | 1,050.00             | 886,427.93                  | -                      | 886,427.93               | 430000         |
| Other Non-Program Transactions                                                         |  |  | 1,650.81        | 350.00             | 350.00          | 2,506.83                      | -                    | 2,506.83                    | -                      | 2,506.83                 | 490000         |
| Total Non-Program Transactions                                                         |  |  | 1,823,060.02    | 1,818,712.00       | 1,818,712.00    | 1,836,163.75                  | 1,050.00             | 1,837,213.75                | -                      | 1,837,213.75             |                |
| Total Expenditures and Other Financing Uses                                            |  |  | 9,571,622.80    | 10,547,848.00      | 10,547,848.00   | 11,065,510.57                 | 17,747.20            | 11,083,257.77               | -                      | 11,083,257.77            |                |
| Net Change in Fund Balance                                                             |  |  | 455,309.28      | 10,938.00          | 10,938.00       | (394,628.39)                  | 37,968.50            | (356,659.89)                | -                      | (356,659.89)             |                |
| Fund Balance, July 1                                                                   |  |  | 5,005,769.98    | -                  | -               | 5,461,079.26                  | -                    | 5,461,079.26                | -                      | 5,461,079.26             | 900000         |
| Fund Balance June 30                                                                   |  |  | 5,461,079.26    | 10,938.00          | 10,938.00       | 5,066,450.87                  | 37,968.50            | 5,104,419.37                | -                      | 5,104,419.37             |                |
|                                                                                        |  |  |                 | ERROR              | ERROR           |                               |                      |                             |                        |                          |                |
|                                                                                        |  |  | -               | (10,938.00)        | (10,938.00)     | -                             | -                    | -                           | -                      | -                        |                |