



Meeting Date: Board Meeting of January 18, 2022
Subject: Changes to the Adopted Budget

FINANCIAL IMPACT SUMMARY

There are realignments to current budget plans. The General Fund will be adjusted for the following:

Adjustment of the following budgets impact personnel:

1. Increase District Salaries to reflect transfer from the Reserve to provide 1.00 FTE Warehouse Worker/Delivery Driver.
2. Realignment of the following budgets impact personnel:
 - a. Elementary and Secondary School Relief II Grant to provide .8750 FTE Campus Security in accordance with revised plan;
3. Establish the following budgets in accordance with funding authorizations:
 - a. Educator Effectiveness;
 - b. ARP/ESSER III 80% Learning Loss;
 - c. ARP/ESSER III 20% Learning Loss;
 - d. ESSER II;
 - e. GEER II;
 - f. ESSER III;
 - g. ESSER III State Reserve.
4. Increase the following budgets in accordance with funding authorizations:
 - a. Career Tech Education Initiative Grant (CTEI);
 - b. CA Partnership Academy Program (CPA).
5. Decrease CA Partnership Academy Program (CPA) in accordance with funding authorization.
6. Decrease Special Education Basic Grant to reflect transfer of funds to the Reserve in accordance with revised plan.
7. Increase K-8 Library Abatement to reflect additional income and increase Lottery and Special Services – Nurses from the Reserve in accordance with revised plan.

The following other funds are adjusted for:

Fund 08 (Associated Student Body)

8. Increase Associated Student Body budgets to reflect additional income for Bear Creek, Lodi, McNair, Middle College, Plaza Robles and Tokay high schools.
9. Increase Associated Student Body budgets to reflect additional income for elementary schools and various middle schools.

Fund 09 (Charter Schools Fund)

10. Establish Expanded Learning Opportunities Program in accordance with funding authorization.
11. Decrease Fund 09 Title III budget to reflect transfer of funds to Title III, Fund 01 budget in accordance with the Federal Program Monitoring Review of Notification of Findings.

Fund 12 (Child Development Fund)

12. Establish Head Start Preschool budget to provide 2.00 FTE Typist Clerk II, 1.00 FTE Typist Clerk III and 1.50 FTE Community Liaison in accordance with funding authorization.

BOARD AGENDA ITEM

Meeting Date: January 18, 2022

Subject:

BUDGET REVISION #10, FOR THE **General Fund**

Department: BUDGET

Action Item

The Board is asked to approve Budget Revision #10, for Fund 01, **General Fund**.

Statement of Issue/Purpose

		Beginning Balance & Income	Reserves	Budget Expenditures	Internal Program Transfers
I. BUDGET REVISIONS (A)					
RESTRICTED					
110.01	Establish budget for Educator Effectiveness (Resc 6266) in accordance with funding authorization. (R. Sahli)	\$ 7,087,687	\$ 436,953	\$ 6,650,734	
110.02	Establish budget for ARP/ESSER III 80% Learning Loss budget (Resc 3213) in accordance with funding authorization. (R. Sahli)	57,267,872	3,530,542	53,737,330	
110.03	Establish budget for ARP/ESSER III 20% Learning Loss budget (Resc 3214) in accordance with funding authorization. (R. Sahli)	14,316,968	882,636	13,434,332	
110.04	Establish budget for ESSER II budget (Resc 3216) in accordance with funding authorization. (R. Sahli)	2,928,455	180,538	2,747,917	
110.05	Establish budget for GEER II budget (Resc 3217) in accordance with funding authorization. (R. Sahli)	671,993	41,428	630,565	
110.06	Establish budget for ESSER III budget (Resc 3218) in accordance with funding authorization. (R. Sahli)	1,907,603	117,603	1,790,000	
110.07	Establish budget for ESSER III State Reserve budget (Resc 3219) in accordance with funding authorization. (R. Sahli)	3,288,448	202,732	3,085,716	
110.08	Increase Career Tech Education Initiative Grant (CTEI) budget (Resc 6385) in accordance with funding authorization. (J. Jansen)	18,717		18,717	
110.09	Increase CA Partnership Academy Program (CPA) budget (Resc 7220) in accordance with funding authorization. (J. Jansen)	3,330	206	3,124	
110.10	Increase CA Partnership Academy Program (CPA) budget (Resc 7220) in accordance with funding authorization. (J. Jansen)	5,000	309	4,691	
110.11	Decrease CA Partnership Academy Program (CPA) budget (Resc 7220) in accordance with funding authorization. (J. Jansen)	(21,944)	(1,353)	(20,591)	
110.12	Realign Medi-Cal Billing budget (Resc 5640) in accordance with revised plan. (J. Price)		(47,372)	47,372	
110.13	Decrease Special Education Basic Grant budget (Resc 3310) to reflect transfer of funds to the Reserve in accordance with revised plan. (M. Grace)		187,646.00	(187,646)	
II. BUDGET REVISIONS (A)					
UNRESTRICTED					
110.14	Increase K-8 Library Abatement budget (Mgmt 4435) to reflect additional income. (G. Vaquez)	10,731		10,731	
110.15	Increase District Salaries budget (Resc 0097) to reflect transfer from Reserve to provide 1.00 FTE Warehouse Worker/Delivery Driver. (R. Sahli)		(32,434)	32,434	
110.16	Increase Lottery budget (Resc 1100) from the Reserve in accordance with revised plan. (R. Sahli)		(2,186)	2,186	
110.17	Realign budget to declare offset for indirect costs associated with Fund 09 budget transfers. (L. Kahn)		15,128	(15,128)	
110.18	Realign budget to declare offset for indirect costs associated with Fund 12 budget revision. (L. Kahn)		78,310	(78,310)	
110.19	Adjust ADA budget (Resc 0016) to reflect actual beginning balance. (L. Kahn)	3,925		3,925	
110.20	Increase Special Services - Nurses budget (Mgmt 4333) to reflect transfer of funds from the Reserve in accordance with revised plan. (M. Grace)		(187,646.00)	187,646	
III. BUDGET REVISIONS (B)					
RESTRICTED					
110.21	Realign Elementary and Secondary School Relief II Grant budget (Resc 3212) to provide .8750 FTE Campus Security in accordance with revised plan. (W. Wharry)				21,655
110.22	Realign Title I Basic Low Income budget (Resc 3010) to decrease .25 FTE Administrative Secretary I in accordance with revised plan. (Funding change to Resc 0290-4410 LCFF) (R. Ceja)				21,588

110.23	Realign Restricted Lottery Instructional Materials budget (Resc 6300) to provide for elementary site allocations. (R. Sahli)	91,996
110.24	Realign LCAP Goal 1.3 budget (Mgmt 0103) in accordance with revised plan. (J. Tillett)	85,547
110.25	Realign Title III budget (Resc 4203) in accordance with revised plan. (R. Ceja)	14,196
110.26	Realign Special Education Early Infant Program budget (Resc 6510) in accordance with revised plan. (D. Mangrum)	80,000
110.27	Realign Special Education Supporting Inclusive Practices budget (Resc 3326) in accordance with revised plan. (D. Mangrum)	6,000
110.28	Realign Special Education IDEA budget (Resc 3312) in accordance with revised plan. (A. Brice)	600,000
110.29	Realign Restricted Lottery Instructional Materials budget (Resc 6300) to provide for middle school site allocations. (R. Sahli)	22,991
110.30	Realign Special Education: Basic Grant Entitlement budget (Resc 6500) in accordance with revised plan. (Tech fix) (M. Grace)	249,918
110.31	Realign Chromebook Care Plan budget (Resc 9100) in accordance with revised plan. (E. Holbert)	798
110.32	Realign Title I Assist to School budget (Mgmt 6007) in accordance with revised plan. (R. Ceja)	417,276

BUDGET REVISIONS (B)

UNRESTRICTED

110.33	Realign Unrestricted General Budget (Resc 0000) in accordance with revised site plan for the following sites: a. Delta Sierra Middle (B. Watson) \$1,900 b. Heritage Elem (A. Velarde) \$1,208 c. John Muir Elem (E. Collins) \$100 d. Lakewood Elem (W. Brown) \$2,000 e. Lodi Middle (C. Iwamiya) \$10,000 f. Middle College High (J. Hummel) \$10,885 g. Needham Elem (S. Renhult) \$800 h. Valley Robotics (S. Kahn) \$262,600 i. Woodbridge Elem (C. Halsey) \$3	289,496
110.34	Realign Lottery budget (Resc 1100) in accordance with revised site plan for the following sites: a. Delta Sierra Middle (B. Watson) \$2,284 b. John Muir Elem (E. Collins) \$1,478 c. Lakewood Elem (M. Brown) \$605 d. Lodi Middle (C. Iwamiya) \$16,577 e. Middle College (J. Hummel) \$1,500 f. Woodbridge Elem (C. Halsey) \$6	22,450
110.35	Realign Supplemental LCFF Program budget (Resc 0290) in accordance with the revised site plan for the following sites: (R. Ceja) a. Bear Creek High \$76,249 b. Julia Morgan Elem \$3,573 c. Lakewood Elem \$5,207 d. Live Oak Elem \$2,520 e. Needham Elem \$1,000 f. Oakwood Elem \$5,031 g. Tokay High \$2,500 h. Washington Elem \$4,891	178,293
110.36	Realign Supplemental LCFF Technology budget (Resc 0291) in accordance with revised plan. (E. Holbert)	649,791
110.37	Realign Special Services Unrestricted budget (Mgmt 4333) in accordance with revised plan. (M. Grace)	3,386
110.38	Realign Title I Homeless budget (Mgmt 6014) in accordance with revised plan. (R. Ceja)	114,000
110.39	Realign McNair High School Athletics Protective Equipment budget (Mgmt 4202) in accordance with revised site plan. (Q. Noble)	7,200
110.40	Realign Personnel - Labor Relations budget (Mgmt 5406) in accordance with plan. (M. McKilligan)	4,500
110.41	Realign CBO - Other Financial Services budget (Mgmt 5510) in accordance with revised plan. (L. Kahn)	11,199
110.42	Realign LCFF Supplemental budget (Resc 0290) to provide .25 FTE Administrative Secretary I per revised plan. (Funding change from Resc 3010 - Title I) (R. Ceja)	13,953
110.43	Realign Supplemental LCFF Program budget (Resc 0290) in accordance with revised plan. (R. Ceja)	127,956
110.44	Realign Supplemental LCFF Program budget (Resc 0290) in accordance with revised	307,517

plan. (R. Ceja)	
110.45 Realign Supplemental LCFF Program budget (Resc 0290) in accordance with revised plan. (R. Ceja)	135,210

Financial Summary:

	<u>Restricted Reserves</u>	<u>Reserved Assets</u>	<u>& Other Reserves</u>	<u>Total Budget</u>
Beginning Balance	\$ 4,013,545	\$ 595,000	\$ 101,734,848	\$ 534,303,053
New Increase/Decrease	\$ (47,372)	\$ -	\$ 5,450,413	\$ 87,488,785
Current (Ending) Balance	\$ 3,966,173	\$ 595,000	\$ 107,185,261	\$ 621,791,838

**OBJECT SUMMARY
UNRESTRICTED/RESTRICTED**

		(+)	(+/-)	(=)
		ADOPTED BUDGET	BUDGET CHANGE	REVISED BUDGET
<u>SOURCES</u>				
8000	Revenues	\$ 427,347,346	\$ 87,484,860	\$ 514,832,206
9791	Beginning Balance	106,899,161	3,925	\$ 106,903,086
Total Sources		<u>\$ 534,246,507</u>	<u>\$ 87,488,785</u>	<u>\$ 621,735,292</u>
<u>USES</u>				
1000	Certificated Salaries	\$ 152,950,006	\$ 874,708	\$ 153,824,714
2000	Classified Salaries	53,023,991	\$ 137,794	\$ 53,161,785
3000	Employee Benefits	92,534,974	\$ 264,595	\$ 92,799,569
4000	Supplies	56,000,548	\$ 42,517,346	\$ 98,517,894
5000	Services & Other Operating Exp.	66,996,484	\$ 38,577,076	\$ 105,573,560
6000	Capital Outlay	5,250,834	\$ 71,777	\$ 5,322,611
7000	Other Outgo / Transfers	1,202,824	\$ (357,552)	\$ 845,272
				\$ -
9711	Reserves Revolving Cash	120,000		\$ 120,000
9712	Reserve for Stores	275,000		\$ 275,000
9713	Reserve for Prepaid Expenses	200,000		\$ 200,000
9740	Legally Restricted Balance	4,013,545	\$ (47,372)	\$ 3,966,173
9770	Declining Enrollment Reserves	37,002,314		\$ 37,002,314
9780	Operational Reserve	9,915		\$ 9,915
9781	LUSD DSG Econ Uncertainties Reserve	10,813,991		\$ 10,813,991
9783	Reserve for Instructional Material Adoption	5,000,000		\$ 5,000,000
9784	Programmatic Reserve	19,979,331	\$ (34,620)	\$ 19,944,711
9785	Unforeseen Spec Ed Costs Reserve	4,950,904		\$ 4,950,904
9787	Statutory	10,755,000		\$ 10,755,000
9789	Economic Uncertainties Reserve	13,223,393	\$ 5,485,033	\$ 18,708,426
9790	Undesignated/Unappropriated			-
Total Uses		<u>\$ 534,303,053</u>	<u>\$ 87,488,785</u>	<u>\$ 621,791,838</u>

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: January 18, 2022

<u>Subject:</u>	BUDGET REVISION #02 FOR THE ASB	Department: BUDGET
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<u>Action Requested:</u>	The Board is asked to approve Budget Revision #0802 for Fund 08, ASB
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<u>Discussion:</u>	<u>Beginning Balance & Income</u>	<u>Reserves</u>	<u>Budget Expenditures</u>	<u>Internal Program Transfers</u>
I. BUDGET REVISIONS				
0802.01 Increase Associated Student Body Athletic budget (Resc 0011) for Bear Creek, McNair, Tokay and Lodi High schools to reflect additional income. (L. Kahn)	\$ 193,759		\$ 193,759	
0802.02 Increase Associated Student Body budget (Resc 0012) for Bear Creek, McNair, Tokay and Lodi High schools to reflect additional income. (L. Kahn)	148,749		148,749	
0802.03 Increase Associated Student Body budget (Resc 9201) for elementary schools to reflect additional income. (L. Kahn)	67,138		67,138	
0802.04 Increase Associated Student Body budget (Resc 9202) for various middle schools to reflect additional income (L. Kahn)	48,997		48,997	
0802.05 Increase Associated Student Body budget (Resc 9203) for Bear Creek High School to reflect additional income. (L. Kahn)	21,072		21,072	
0802.06 Increase Associated Student Body budget (Resc 9204) for Lodi High School to reflect additional income. (L. Kahn)	66,572		66,572	
0802.07 Increase Associated Student Body budget (Resc 9205) for McNair High School to reflect additional income. (L. Kahn)	3,605		3,605	
0802.08 Increase Associated Student Body budget (Resc 9206) for Tokay High School to reflect additional income. (L. Kahn)	59,204		59,204	
0802.09 Increase Associated Student Body budget (Resc 9207) for Middle College and Plaza Robles High schools to reflect additional income. (L.Kahn)	8,432		8,432	

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>EXPENDITURE CHANGE</u>	<u>INCOME CHANGE</u>
9791	Beginning Balance		-
8000	Revenue		\$ 617,528
1000	Certificated Salaries	-	
2000	Classified Salaries	-	
3000	Employee Benefits	-	
4000	Supplies	-	
5000	Services & Other Operating Expenses	\$ 617,528	
6000	Capital Outlay	-	
7000	Transfers / Other Outgo	-	
9740	Legally Restricted Balance	-	
9780	Contingency Reserve	-	
9789	Designated for Economic Uncertainty	-	
		<u>\$ 617,528</u>	<u>\$ 617,528</u>

<u>Financial Summary:</u>	<u>Reserved Assets</u>	<u>Contingency Reserves</u>	<u>Total Budget</u>
1. Beginning Balance	\$ -	\$ 2,203	\$ 1,955,179
2. New Increase/Decrease	-	-	617,528
3. Current (Ending) Balance	<u>\$ -</u>	<u>\$ 2,203</u>	<u>\$ 2,572,707</u>

<u>Subject:</u>	BUDGET REVISION #03 FOR THE Charter Schools Fund	Department: BUDGET
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<u>Action Requested:</u>	The Board is asked to approve Budget Revision #0903 for Fund 09, Charter Schools Fund
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<u>Discussion:</u>	<u>Beginning Balance & Income</u>	<u>Reserves</u>	<u>Budget Expenditures</u>	<u>Internal Program Transfers</u>
I. BUDGET REVISIONS				
0903.01 Establish Expanded Learning Opportunities Program budget (Resc 2600) in accordance with funding authorization. (C. Villafana)	\$ 131,167		\$ 131,167	
0903.02 Decrease Title III budget (Resc 4203) to reflect transfer of funds to Title III, Fund 01 budget (Resc 4203) in accordance with the Federal Program Monitoring Review Notification of Findings. (C. Villafana)	(14,196)		(14,196)	
0903.03 Realign Governor's Emergency Education budget (Resc 3215) in accordance with revised plan. (C. Villafana)				7,671
0903.04 Realign ESSER II budget (Resc 3218) in accordance with revised plan. (C. Villafana)				2,426

OBJECT	EXPENDITURE CHANGE	INCOME CHANGE
<u>CODE</u> <u>DESCRIPTION</u>		
9791 Beginning Balance		-
8000 Revenue		\$ 116,971
1000 Certificated Salaries	-	
2000 Classified Salaries	-	
3000 Employee Benefits	-	
4000 Supplies	\$ 101,843	
5000 Services & Other Operating Expenses	-	
6000 Capital Outlay	-	
7000 Transfers / Other Outgo	15,128	
9740 Legally Restricted Balance	-	
9780 Contingency Reserve	-	
9789 Designated for Economic Uncertainty	-	
	\$ 116,971	\$ 116,971

<u>Financial Summary:</u>	<u>Reserved Assets</u>	<u>Contingency Reserves</u>	<u>Total Budget</u>
1. Beginning Balance	\$ -	\$ 2,445,669	\$ 6,766,191
2. New Increase/Decrease	-	-	116,971
3. Current (Ending) Balance	\$ -	\$ 2,445,669	\$ 6,883,162

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: January 18, 2022

<u>Subject:</u>	BUDGET REVISION #05, FOR THE FUND 11 Adult Education Fund	Department: BUDGET
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<u>Action Requested:</u>	The Board is asked to approve Budget Revision #1105 for Fund 11, Adult Education Fund
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<u>Discussion:</u>	<u>Beginning Balance & Income</u>	<u>Reserves</u>	<u>Budget Expenditures</u>	<u>Internal Program Transfers</u>
I. BUDGET REVISIONS				
1105.01	Realign Adult Education Block Grant Program budget (Resc 6391) in accordance with revised plan. (J. Jansen)		-	\$ 100,000
			-	
			-	

OBJECT CODE	DESCRIPTION	EXPENDITURE CHANGE	INCOME CHANGE
9791	Beginning Balance		-
8000	Revenue		\$ -
1000	Certificated Salaries	\$ (82,781)	
2000	Classified Salary	-	
3000	Employee Benefits	(17,219)	
4000	Supplies	60,000	
5000	Services & Other Operating Expenses	40,000	
6000	Capital Outlay	-	
7000	Other Outgo / Transfers	-	
9780	Reserves	-	
		<u>\$ -</u>	<u>\$ -</u>

<u>Financial Summary:</u>	<u>Reserved Assets</u>	<u>Contingency & Other Reserves</u>	<u>Total Budget</u>
1. Beginning Balance	\$ -	\$ -	\$ 2,182,942
2. New Increase/Decrease	-	-	-
3. Current (Ending) Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,182,942</u>

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: January 18, 2022

Subject:
 BUDGET REVISION #03 FOR THE Department: BUDGET
Child Development Fund

Action Requested:
 The Board is asked to approve Budget Revision #1203 for Fund 12,
Child Development Fund

<u>Discussion:</u>	<u>Beginning Balance & Income</u>	<u>Reserves</u>	<u>Budget Expenditures</u>	<u>Internal Program Transfers</u>
<u>I. BUDGET REVISIONS</u>				
1203.01 Establish Head Start Preschool budget (Resc 5870) to provide 2.00 FTE Typist Clerk II, 1.00 FTE Typist Clerk III and 1.50 FTE Community Liaison in accordance with funding authorization. (L. Lopez)	\$ 3,092,977		\$ 3,092,977	
1203.02 Realign Head Start Preschool - Covid Response and Relief Supplemental Appropriations budget (Resc 5870) in accordance with revised plan. (L. Lopez)				\$ 84,677

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>EXPENDITURE CHANGE</u>	<u>INCOME CHANGE</u>
9791	Beginning Balance		
8000	Revenue		\$ 3,092,977
1000	Certificated Salaries	\$ 364,747	
2000	Classified Salaries	411,024	
3000	Employee Benefits	373,219	
4000	Supplies	1,761,247	
5000	Services & Other Operating Expenses	104,430	
6000	Capital Outlay	-	
7000	Other Outgo / Transfers	78,310	
9740	Legally Restricted Balance Reserve	-	
9780	Reserves	-	
		<u>\$ 3,092,977</u>	<u>\$ 3,092,977</u>

<u>Financial Summary:</u>	<u>Reserved Assets</u>	<u>Contingency & Other Reserves</u>	<u>Total Budget</u>
1. Beginning Balance	\$ -	\$ 476,836	\$ 4,804,402
3 New Increase/Decrease	<u>-</u>	<u>-</u>	<u>3,092,977</u>
4 Current (Ending) Balance	<u>\$ -</u>	<u>\$ 476,836</u>	<u>\$ 7,897,379</u>

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: January 18, 2022

Subject:
BUDGET REVISION #05 FOR THE Cafeteria Fund Department: BUDGET

Action Requested:
 The Board is asked to approve Budget Revision #1305 for Fund 13, **Cafeteria Fund**

Discussion:

	<u>Beginning Balance & Income</u>	<u>Reserves</u>	<u>Budget Expenditures</u>		<u>Internal Program Transfers</u>
<u>I. BUDGET REVISIONS</u>					
1305.01 Realign budget to declare offsets for food service costs associated with Fund 12 budget revision. (L.Lopez)	-		-	\$	5,250

OBJECT CODE	DESCRIPTION	<u>EXPENDITURE CHANGE</u>	<u>INCOME CHANGE</u>
9791	Beginning Balance		-
8000	Revenue		
2000	Classified Salaries	-	
3000	Employee Benefits	-	
4000	Supplies	\$ 5,250	
5000	Services & Other Operating Expenses	(5,250)	
6000	Capital Outlay	-	
7000	Transfers	-	
9712	Stores	-	
9740	Legally Restricted Balance	-	
		<u>\$ -</u>	<u>\$ -</u>

Financial Summary:

	<u>Reserved Assets</u>	<u>Contingency & Other Reserves</u>		<u>Total Budget</u>
1. Beginning Balance		\$ 10,976,575		\$33,567,347
3. New Increase/Decrease	-	-		-
4. Current (Ending) Balance	<u>\$ -</u>	<u>\$ 10,976,575</u>		<u>\$33,567,347</u>

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: January 18, 2022

<u>Subject:</u>	BUDGET REVISION #04, FOR THE Building Fund #3	Department: BUDGET
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<u>Action Requested:</u>	The Board is asked to approve Budget Revision #2304 for Fund 23, Building Fund #3
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<u>Discussion:</u>		<u>Beginning Balance & Income</u>	<u>Reserves</u>	<u>Budget Expenditures</u>	<u>Internal Program Transfers</u>
I. BUDGET REVISIONS					
2304.01	Realign Needham Facility Improvement budget (Resc 0917) in accordance with revised plan. (L.Kahn)			-	\$ 10,211,584
2304.02	Realign Lodi High School New and Modernization Project budget (Resc 0906) in accordance with revised plan. (L. Kahn)				21,105,449

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>EXPENDITURE CHANGE</u>		<u>INCOME CHANGE</u>
9791	Beginning Balance		\$	-
8000	Revenue			-
4000	Supplies	-		
5000	Services & Other Operating Expenses	\$ 174,642		
6000	Capital Outlay	(174,642)		
7000	Other Outgo / Transfers	-		
9780	Reserves	-		
		\$ -		\$ -

<u>Financial Summary:</u>	<u>Reserved Assets</u>	<u>Contingency Reserves</u>	<u>Total Budget</u>
1. Beginning Balance	\$ -	\$ 1,009,541	\$ 156,855,097
2. New Increase/Decrease	-	-	-
3. Current (Ending) Balance	\$ -	\$ 1,009,541	\$ 156,855,097