

**FRESNO UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA SECTION <i>(Check Box Below)</i>			
A CONSENT	B DISCUSSION	C RECEIVE	RECOGNIZE/ PRESENT
X			

AGENDA ITEM A-6

BOARD MEETING DATE: October 17, 2018

ACTION REQUESTED: <i>(Adopt, Approve, Ratify, Discuss, Receive, etc.)</i>	Approve
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TITLE AND SUBJECT: Approve Budget Revision No. 2 for Fiscal Year 2018/19

DESCRIPTION/DISCUSSION: Included in the Board binders is Budget Revision No. 2 for fiscal year 2018/19. Periodic updates to the district's budget are presented to the Board of Education for approval. Budget Revision No. 2 includes adjustment for updated information regarding carryover, actual beginning balances and necessary adjustments to support the acceptance of various grant awards.

The following items are included in Budget Revision No. 2 for fiscal year 2018/19:

- Adjustments for actual beginning balances as presented in the 2017/18 Unaudited Actual Financial Report approved by the Board on September 5, 2018
- Program adjustments for 2018/19 previously communicated to the Board of Education
- Grant Revisions
- Other Funds

FINANCIAL SUMMARY: As a result, the Unrestricted General Fund Reserve for Economic Uncertainties is estimated at approximately \$81.79 million at June 30, 2019.

PREPARED BY: <i>Kim Kelstrom</i> Kim Kelstrom, Executive Officer, Fiscal Services	DIVISION: Administrative Services PHONE: (559) 457-6226
DATA REVIEWED BY:	PHONE: (559)
CABINET LEVEL APPROVAL: Ruth F. Quinto, Deputy Superintendent/CFO <i>(Signature Required)</i> <i>Ruth Quinto</i>	SUPERINTENDENT APPROVAL: <i>Robert J. Neill</i>

Unrestricted General Fund Adjustments and Revisions – Unaudited Actuals

Unaudited Actuals – As presented in the 2017/18 Unaudited Actual Financial Report approved by the Board on September 5, 2018, the beginning balance is adjusted to the actual balance. In addition, the unrestricted ending balance includes Facilities one-time projects of \$5.8 million, Donations of \$614,000, Technology one-time funds of \$183,000, Common Core State Standards Implementation of \$76,000, Saturday School of \$56,000, Fitness and Weight Room Equipment of \$478,000, Goal 2 one-time projects of \$105,000, and Extended Day of \$358,000.

Program Adjustments to the 2018/19 Budget Recommended for Approval

The following items are included for the Board's consideration and approval:

- As mentioned in the September 14, 2018 board communication, Budget Revision No. 2 recognizes an increase of \$370,000 to add an additional vice principal at middle schools with an enrollment greater than 850 students
- As approved by the Board at the October 3, 2018 Board of Education meeting, Budget Revision No. 2 recognizes an increase of \$315,000 for a new three-year agreement with Fresno Police Department for Student Resource Officers
- As mentioned in the September 21, 2018 board communication, Budget Revision No. 2 recognizes an increase of \$55,000 to implement late bus routes for Fresno, McLane and Sunnyside High Schools
- As a result of the fall leveling, Budget Revision No. 2 recognizes an increase of \$1.0 million due to increases in staffing for elementary school sites and specialty programs
- As a result of a revised Apprenticeship award, Budget Revision No. 2 recognizes \$346,000 in additional funding
- As a result of the revision to existing grant entitlements, Budget Revision No. 2 recognizes \$560,000 in additional indirect costs

Grant Revisions

The chart below, and on the following page, shows new grants, revisions to existing grants, and entitlements:

Name	2018/19 Current Budget Allocation	2017/18 Carryover Amount	2018/19 Adjusted Award Amount	Revised Budget Allocation	Change
Achievements in Respiratory (AIR) Health Award	\$ -	\$ 1,365	\$ -	\$1,365	\$ 1,365
21st Century Community Learning Center	1,075,000	-	250,000	1,325,000	250,000
California Career Pathways Trust	1,116,420	591,596	-	1,708,016	591,596
California Career Technical Education Incentive Grant Program	6,542,575	434,278	-	6,976,853	434,278
California Clean Energy Jobs Act (Prop 39)	14,186,708	1,138,393	-	15,325,101	1,138,393
California Partnership Academies-CTE Initiative	88,350	71,986	-	160,336	71,986
Child Nutrition: Fresh Fruit & Vegetables	2,028,618	(46,068)	-	1,982,550	(46,068)
Children's Center: Local	625,000	-	14,959	639,959	14,959
College Readiness Block Grant	1,497,852	52,666	-	1,550,518	52,666
College Futures Partnership	250,000	250,000	-	500,000	250,000
Community Redevelopment	1,551,452	(74,927)	-	1,476,525	(74,927)
Drought Response Outreach Program for Schools	268,500	18,404	-	286,904	18,404
Elementary Schools: Local	-	30,480	6,000	36,480	36,480
Fansler Foundation	-	17,876	-	17,876	17,876
Fresno State New Generation of Educators Initiative (NGEI)	80,000	54,236	-	134,236	54,236
High Schools: Local	-	51,287	-	51,287	51,287
IDEA Alternative Dispute Resolution	-	24,389	-	24,389	24,389
IDEA Supporting Inclusive Practices Grant	-	12,059	-	12,059	12,059
Indian Education	54,590	5,772	5,742	66,104	11,514
Kaiser Grant – Student Wellness	-	-	75,000	75,000	75,000

Name	2018/19 Current Budget Allocation	2017/18 Carryover Amount	2018/19 Adjusted Award Amount	Revised Budget Allocation	Change
Learning Communities for School Success Program Instructional Materials	-	-	138,584	138,584	138,584
Microsoft Settlement Fund	-	156,874	-	156,874	156,874
Restricted Routine Maintenance	2,549,742	1,000,000	-	3,549,742	1,000,000
Partnership Academies Program	374,850	145,090	-	519,940	145,090
Public Education Fund	9,705	-	21,680	31,385	21,680
Special Education Local: Central Valley Regional Center (CVRC)	745,218	443,551	-	1,188,769	443,551
Special Education Apportionment	105,853,088	-	400,000	106,253,088	400,000
Teacher Quality Partnership Program	2,893,394	129,557	(1,983)	3,020,968	127,574
Title I – Basic Grants Low	56,024,452	2,311,968	6,263,351	64,599,771	8,575,319
Title I – Local Delinquent	-	41,891	-	41,891	41,891
Title II – Teacher Quality	4,440,122	575,223	405,710	5,421,055	980,933
Title III – Immigrant	79,914	25,256	17,700	122,870	42,956
Title III – Limited English Proficient	1,502,420	220,613	(23,802)	1,699,231	196,811
Transportation Grants	-	76,567	-	76,567	76,567
Vocational Programs	906,516	208,716	-	1,115,232	208,716
	\$204,744,486	\$7,969,098	\$7,572,941	\$220,286,525	\$15,542,039

Other Funds

Other Funds Beginning Balance – The table below reflects the 2018/19 revised beginning balance for all funds (in millions). Adjustments will be made to the expense budgets to allocate or reduce funds accordingly.

Fund	2018/19 Adopted Budget Beginning Fund Balance	2018/19 Budget Revision No. 2 Beginning Fund Balance	Net Change
Adult Education	\$0.55	\$0.60	\$0.05
Child Development	\$0.00	\$0.00	\$0.00
Cafeteria	\$19.55	\$19.56	\$0.01
Deferred Maintenance	\$0.00	\$0.00	\$0.00
Capital Facilities (Developer Fees)	\$0.26	\$0.55	\$0.29
Adult Education Building	\$2.26	\$2.27	\$0.01
Measure Q – Series F	\$24.98	\$29.60	\$4.62
Measure X – Series A	\$0.00	\$48.98	\$48.98
County School Facility	\$19.15	\$47.78	\$28.63
Special Reserve for Capital Outlay	\$4.79	\$5.04	\$0.25
Bond Interest and Redemption	\$153.06	\$160.44	\$7.38
Health	\$15.34	\$24.85	\$9.51
Liability	\$0.55	\$0.66	\$0.11
Workers' Compensation	(\$6.51)	(\$6.64)	(\$0.13)
Defined Benefits	\$10.04	\$10.35	\$0.31
Retiree Benefits	\$43.51	\$42.08	(\$1.43)

Adult Education Fund – Budget Revision No. 2 reflects a decrease in expenses of \$411,000 for adjustments in various grant awards and actual carryover.

Deferred Maintenance – Budget Revision No. 2 reflects an increase in expenses of \$3.7 million to recognize adjustments for actual carryover and projects supported by Measures Q and X.

Measure X Series A – Budget Revision No. 2 reflects an increase in expenses of \$48.98 million plus interest for a total of \$49.3 million to recognize funds received at the end of 2017/18.

Bond Interest & Redemption – Budget Revision No. 2 reflects an increase in expenses of \$11.6 million to recognize Measure X, Series A debt schedule.

**FRESNO UNIFIED SCHOOL DISTRICT
GENERAL FUND
BUDGET REVISION #2**

DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 CURRENT BUDGET	10/17/2018 2018/19 BUDGET REVISION #2	DIFFERENCE BETWEEN CURRENT AND BR#2	DIFFERENCE BETWEEN ADOPTED AND BR#2
Revenues					
LCFF Sources	\$ 749,053,857	\$ 754,066,700	\$ 754,066,700	\$ -	\$ 5,012,843
Federal Revenues	86,132,620	86,132,620	96,558,714	10,426,094	10,426,094
Other State Revenues	127,076,116	116,335,323	118,081,033	1,745,710	(8,995,083)
Other Local Revenues	14,378,687	14,378,687	15,427,068	1,048,381	1,048,381
Total Revenues	\$ 976,641,280	\$ 970,913,330	\$ 984,133,515	\$ 13,220,185	\$ 7,492,235
Expenditures					
Certificated Salaries	\$ 412,363,104	\$ 412,513,104	\$ 420,830,790	\$ 8,317,686	\$ 8,467,686
Classified Salaries	128,809,416	128,809,416	130,906,280	2,096,864	2,096,864
Employee Benefits	273,708,226	274,320,495	274,776,432	455,937	1,068,206
Book and Supplies	60,975,130	60,975,130	64,340,689	3,365,559	3,365,559
Services & Operating	110,714,864	110,714,864	113,754,636	3,039,772	3,039,772
Capital Outlay	21,306,864	21,306,864	27,254,584	5,947,720	5,947,720
Other Outgo	3,787,318	3,787,318	3,787,318	-	-
Direct/Indirect Costs	(3,239,353)	(3,239,353)	(3,229,285)	10,068	10,068
Total Expenditures	\$ 1,008,425,569	\$ 1,009,187,838	\$ 1,032,421,444	\$ 23,233,606	\$ 23,995,875
Other Sources/(Uses)					
Transfers In	\$ 3,385,329	\$ 3,385,329	\$ 3,385,329	\$ -	\$ -
Transfers Out	\$ (5,527,465)	\$ (5,527,465)	\$ (5,527,465)	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sources/(Uses)	\$ (2,142,136)	\$ (2,142,136)	\$ (2,142,136)	\$ -	\$ -
Net Increase/Decrease in Fund Balance	\$ (33,926,425)	\$ (40,416,644)	\$ (50,430,065)	\$ (10,013,421)	\$ (16,503,640)
Beginning Fund Balance - Unaudited Audit Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Balance	\$ 133,910,726	\$ 133,910,726	\$ 149,172,092	\$ 14,070,308	\$ 15,261,366
Ending Fund Balance	\$ 99,984,301	\$ 93,494,082	\$ 98,742,027	\$ 5,247,947	\$ (1,242,273)
Components of Ending Balance					
Revolving Cash	\$ 88,929	\$ 88,929	\$ 84,215	\$ (4,714)	\$ (4,714)
Stores	1,418,428	1,418,428	1,613,205	194,777	194,777
Prepaid Expense	368,475	368,475	374,792	6,317	6,317
Assigned: Other Assignments	9,228,000	9,228,000	14,874,955	5,646,955	5,646,955
Restricted	1	1	-	(1)	(1)
Reserve for Economic Uncertainties	88,880,467	82,390,248	81,794,860	(595,387)	(7,085,606)
Reserve Level %	8.77%	8.12%	7.88%		
Total Ending Fund Balance	\$ 99,984,301	\$ 93,494,082	\$ 98,742,027	\$ 5,247,946	\$ (1,242,273)

**FRESNO UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND
ADJUSTMENT SUMMARY**

DESCRIPTION	2018/19 ADOPTED BUDGET UNRESTRICTED	2018/19 CURRENT BUDGET UNRESTRICTED	2018/19 BUDGET REVISION #2 UNRESTRICTED	DIFFERENCE BETWEEN CURRENT AND BR#2	DIFFERENCE BETWEEN ADOPTED AND BR#2
Revenues					
LCFF Sources	\$ 749,053,857	\$ 754,066,700	\$ 754,066,700	\$ -	\$ 5,012,843
Federal Revenues	-	-	-	-	-
Other State Revenues	36,695,203	25,954,410	26,300,182	345,772	(10,395,021)
Other Local Revenues	9,246,657	9,246,657	9,246,657	-	-
Total Revenues	\$ 794,995,717	\$ 789,267,767	\$ 789,613,539	\$ 345,772	\$ (5,382,178)
Expenditures					
Certificated Salaries	\$ 325,166,961	\$ 325,166,961	\$ 325,926,854	\$ 759,893	\$ 759,893
Classified Salaries	86,561,495	86,561,495	86,630,975	69,480	69,480
Employee Benefits	179,618,779	180,231,048	180,474,338	243,290	855,559
Book and Supplies	43,139,747	43,139,747	43,500,501	360,754	360,754
Services & Operating	74,154,504	74,154,504	75,019,891	865,387	865,387
Capital Outlay	14,129,414	14,129,414	20,077,134	5,947,720	5,947,720
Other Outgo	2,237,318	2,237,318	2,237,318	-	-
Direct/Indirect Costs	(13,040,601)	(13,040,601)	(13,595,558)	(554,957)	(554,957)
Total Expenditures	\$ 711,967,617	\$ 712,579,886	\$ 720,271,453	\$ 7,691,567	\$ 8,303,836
Other Sources/(Uses)					
Transfers In	\$ 28,920	\$ 28,920	\$ 28,920	\$ -	\$ -
Transfers Out	(2,171,056)	(2,171,056)	(2,171,056)	-	-
Other Sources					
Other Uses					
Restricted Contribution	\$ (99,127,829)	\$ (99,277,829)	\$ (100,754,396)	\$ (1,476,567)	\$ (1,626,567)
Total Sources/(Uses)	\$ (101,269,965)	\$ (101,419,965)	\$ (102,896,532)	\$ (1,476,567)	\$ (1,626,567)
Net Increase/Decrease in Fund Balance	\$ (18,241,865)	\$ (24,732,084)	\$ (33,554,446)	\$ (8,822,362)	\$ (15,312,581)
Beginning Fund Balance - Adopted	\$ 118,226,165	\$ 118,226,165	\$ 132,296,473	\$ 14,070,308	\$ 14,070,308
Audit Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Balance	\$ 118,226,165	\$ 118,226,165	\$ 132,296,473	\$ 14,070,308	\$ 14,070,308
Ending Fund Balance	\$ 99,984,300	\$ 93,494,081	\$ 98,742,027	\$ 5,247,947	\$ (1,242,272)

FRESNO UNIFIED SCHOOL DISTRICT
RESTRICTED GENERAL FUND
ADJUSTMENT SUMMARY

DESCRIPTION	2018/19 ADOPTED BUDGET RESTRICTED	2018/19 CURRENT BUDGET RESTRICTED	2018/19 BUDGET REVISION #2 RESTRICTED	DIFFERENCE BETWEEN CURRENT AND BR#2	DIFFERENCE BETWEEN ADOPTED AND BR#2
Revenues					
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	86,132,620	86,132,620	96,558,714	10,426,094	10,426,094
Other State Revenues	90,380,913	90,380,913	91,780,851	1,399,938	1,399,938
Other Local Revenues	5,132,030	5,132,030	6,180,411	1,048,381	1,048,381
Total Revenues	\$ 181,645,563	\$ 181,645,563	\$ 194,519,976	\$ 12,874,413	\$ 12,874,413
Expenditures					
Certificated Salaries	\$ 87,196,143	\$ 87,346,143	\$ 94,903,936	\$ 7,557,793	\$ 7,707,793
Classified Salaries	42,247,921	42,247,921	44,275,305	2,027,384	2,027,384
Employee Benefits	94,089,447	94,089,447	94,302,094	212,647	212,647
Book and Supplies	17,835,383	17,835,383	20,840,188	3,004,805	3,004,805
Services & Operating	36,560,360	36,560,360	38,734,745	2,174,385	2,174,385
Capital Outlay	7,177,450	7,177,450	7,177,450	-	-
Other Outgo	1,550,000	1,550,000	1,550,000	-	-
Direct/Indirect Costs	9,801,248	9,801,248	10,366,273	565,025	565,025
Total Expenditures	\$ 296,457,952	\$ 296,607,952	\$ 312,149,991	\$ 15,542,039	\$ 15,692,039
Other Sources/(Uses)					
Transfers In	3,356,409	3,356,409	3,356,409	-	-
Transfers Out	(3,356,409)	(3,356,409)	(3,356,409)	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Restricted Contribution	99,127,829	99,277,829	100,754,396	1,476,567	1,626,567
Total Sources/(Uses)	\$ 99,127,829	\$ 99,277,829	\$ 100,754,396	\$ 1,476,567	\$ 1,626,567
Net Increase/Decrease in Fund Balance	\$ (15,684,560)	\$ (15,684,560)	\$ (16,875,619)	\$ (1,191,059)	\$ (1,191,059)
Beginning Fund Balance - Adopted	\$ 15,684,561	\$ 15,684,561	\$ 16,875,619	\$ -	\$ 1,191,058
Beginning Balance	\$ 15,684,561	\$ 15,684,561	\$ 16,875,619	\$ -	\$ 1,191,058
Ending Fund Balance	\$ 1	\$ 1	\$ -	\$ -	\$ (1)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: ●ctober, 17 2018

FUND: Adult Education Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	3,047,168	3,047,168	2,996,069	(51,099)
2000	Classified Salaries	1,534,648	1,534,648	1,386,149	(148,499)
3000	Employee Benefits	2,356,377	2,356,377	2,253,726	(102,651)
4000	Books and Supplies	424,782	414,279	427,784	13,505
5000	Services and Other Operating	961,176	971,679	853,527	(118,152)
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	8,324,151	8,324,151	7,917,255	(406,896)
7300	INDIRECT COSTS	232,380	232,380	227,941	(4,439)
	TOTAL APPROPRIATIONS	8,556,531	8,556,531	8,145,196	(411,335)
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	1,123,085	1,123,085	1,035,426	(87,659)
	STATE REVENUES	5,838,135	5,838,135	5,734,765	(103,370)
	LOCAL REVENUES	1,162,164	1,162,164	886,742	(275,422)
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	8,123,384	8,123,384	7,656,933	(466,451)
	Beginning Fund Balance	547,206	547,206	605,313	58,108
	Change to Fund Balance	(433,147)	(433,147)	(488,263)	(55,116)
	Ending Fund Balance	114,059	114,059	117,050	2,992

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 17, 2018

FUND: **Deferred Maintenance Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	405,373	829,587	829,587	0
5000	Services and Other Operating	6,424,217	6,000,003	9,656,583	3,656,580
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	6,829,590	6,829,590	10,486,170	3,656,580
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	6,829,590	6,829,590	10,486,170	3,656,580
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	0	0	0	0
	OTHER SOURCES	6,829,590	6,829,590	10,486,170	3,656,580
	TOTAL REVENUES	6,829,590	6,829,590	10,486,170	3,656,580
	Beginning Fund Balance	0	0	0	0
	Change to Fund Balance	0	0	0	0
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 17, 2018

FUND: Measure X-Series A

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Other Operating	12,000	12,000	12,000	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	49,322,267	49,322,267
	TOTAL BEFORE INDIRECT	12,000	12,000	49,334,267	49,322,267
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	12,000	12,000	49,334,267	49,322,267
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	174,000	174,000	350,000	176,000
	OTHER SOURCES	60,000,000	60,000,000	0	(60,000,000)
	TOTAL REVENUES	60,174,000	60,174,000	350,000	(59,824,000)
	Beginning Fund Balance	0	0	48,984,267	48,984,267
	Change to Fund Balance	60,162,000	60,162,000	(48,984,267)	(109,146,267)
	Ending Fund Balance	60,162,000	60,162,000	0	(60,162,000)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 17, 2018

FUND: **Bond Interest & Redemption**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Other Operating	0	0	0	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	38,372,443	38,372,443	49,965,065	11,592,622
	TOTAL BEFORE INDIRECT	38,372,443	38,372,443	49,965,065	11,592,622
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	38,372,443	38,372,443	49,965,065	11,592,622
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	442,703	442,703	442,703	0
	LOCAL REVENUES	39,645,979	39,645,979	45,245,728	5,599,749
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	40,088,682	40,088,682	45,688,431	5,599,749
	Beginning Fund Balance	153,060,039	153,060,039	160,444,637	7,384,597
	Change to Fund Balance	1,716,239	1,716,239	(4,276,634)	(5,992,873)
	Ending Fund Balance	154,776,278	154,776,278	156,168,003	1,391,725