PROBATION DEPARTMENT APPROPRIATION SUMMARY

Fiscal Year 2012-13

	FY 201	11-12			FY 2012-13	
Appropriations	Actual	Position Allocations	В	DS Adopted Budget	Percent Change	Position Allocations
OTHER OPERATING FUNDS Probation Office - Fund 110	\$ 20,700,441	143	\$	23,543,932	13.7%	145
INTERNAL SERVICE FUND Correctional Food Services* - Fund 250/300	\$ 2,925,031	13	\$	3,138,412	7.3%	13

^{*}Budget includes total operating expenses and fixed assets.

Mission Statement

TOTAL ALL FUNDS

The mission of the Probation Department is to promote the safety of the citizens of Placer County by conducting investigations for the court, enforcing court orders, ensuring victims' rights, engaging in crime prevention partnerships, and facilitating the resocialization of offenders.

156 \$

26,682,344

12.9%

158

23,625,472

Budget Summary and Changes

The FY 2012-13 Proposed Budget provides \$22,617,142 for the Probation Department, representing a 3.4% (\$746,970) increase over the previous year. Funding is included for 144 position allocations in the Probation Office budget, an increase of nine over the FY 2011-12 Final Budget, and an increase of four from the FY 2007-08 Final Budget. The addition of nine newly funded allocations (eight deputy probation officers and one administrative clerk) is detailed in the Board approved Placer County Public Safety Realignment (AB 109) Implementation Plan.

Salaries and Benefits expenditures are increased \$653,937 (4.2%) in the FY 2012-13 Proposed Budget. This is mostly due to Extra Help and Overtime expenditures adjusted accordingly to reflect the Department's discontinued use of Extra Help retired annuitants as a result of AB 1028 and up-front Other Post Employment Benefit (OPEB) expenditures increase for ten projected new hires (\$372K) as a result of anticipated workforce turn-over.

Public Safety Sales Tax revenue trends have continued to improve over the past year. Revenues for FY 2012-13 have been budgeted at \$4.2 million, up \$494,400 from the prior year Final Budget amount of \$3.7 million. This revenue source will be re-evaluated again at Final Budget and adjusted accordingly. Public Safety Realignment Revenues of \$1.1 million have been added as an offset to anticipated expenditures related to Placer County's implementation of AB 109. Adult Work Release and Electronic Monitoring revenues are reduced \$100,000 and \$120,000 respectively based on historical trending. The General Fund Contribution of \$10.7 million is reduced \$658,498 to balance the Department's net county cost with the prior year. Additionally, to help offset future potential State impacts, \$350,000 continues to be set aside in the CEO Contribution to Public Safety.

The Food Services Program includes a Proposed Budget of \$2,846,411 and provides food to juvenile and adult institutions at a per meal cost of \$3.62, an increase of \$0.07 cents (2%) from the prior year. Funding for thirteen existing positions is maintained. Approximately 680,000 meals will be served, which is subject to fluctuate with the offender population.

Department Comments

The Department continues to contribute to the overall effectiveness of the criminal justice system by managing a productive alternative sentencing program, providing adult and juvenile services and ensuring appropriate supervision of probationers.

The Probation Department provides an array of services designed to curtail the need for future criminal justice interventions while holding offenders accountable. Juvenile Services includes crisis intervention, early interventions, Citation Hearings, Juvenile Diversion, Juvenile Court, Detention Services (Juvenile Detention Facility), Juvenile Supervision, Drug Court, and Out of Home Placement. Adult Services includes Adult Supervision, Adult Court, Alternative Sentencing, Drug Court, High Risk DUI Supervision, High Risk Sex Offender Supervision, and our Warrant Apprehension Team. Overall, Probation supervises over 3,900 cases granted formal probation and hundreds of informal cases participating on our Alternative Sentencing Programs. Cases range from juvenile status offenses such as truancy up to felony criminal activity. Adult cases range from low-level misdemeanors to serious violent felons. Many of the offenders on probation have prior prison commitments and are on parole through the California Department of Corrections and Rehabilitation (CDCR).

The Governors criminal justice realignment plan has shifted the responsibility of traditional parole supervision to local probation departments throughout the state placing additional demands on our resources and services. Our department continues to track, monitor, and evaluate the impacts to our current services to ensure that public safety is not compromised and offenders are supervised accordingly. Through the Community Corrections Partnership, as well as through collaborative efforts previously established with local law enforcement partners in the county, Probation has been diligently working to monitor this new offender population. Collaborative efforts will continue to ensure that rehabilitative resources are effectively utilized and offenders are held accountable.

Final Budget Changes from the Proposed Budget

The Final Budget includes the following budget adjustments for the *Probation Department* budget.

- Revenue is increased by \$407,790 for United Auburn Indian Council (UAIC) Alternative Sentencing Program grant funding (\$6,106); AB109 funding for Special Investigations Unit (SIU) reimbursement to participating cities (\$300,000); AB109 funding for data collection (\$75,000); and for the updated A-87 cost allocation plan (\$26,684)
- Expenditures are increased by \$1,110,590 for Mobile Communications Devices (\$6,106); Personnel Clerical Study of administrative clerk positions (\$10,000); Reimbursement to AB109 SIU participating cities (\$300,000); AB109 data collection and software development (\$75,000); Contribution to Correctional Food Services Internal Services Fund for South Placer Adult Correctional Facility (SPACF) Kitchen start-up costs (\$250,000); Future replacement of three Leased Vehicles (\$88,800); Juvenile Detention Center (JDF) camera and recording system upgrades (\$60,000); Replacement radios in support of P25 Narrowband radio compliance (\$294,000); and A-87 cost adjustments by the Auditor's Office (\$26,684)
- Expenditures are reduced by \$294,000 for Professional Services Purchased as an off-set for radio replacements in support of P25 Narrowband radio compliance
- Funding is added to the reserve account, Assigned for Contingencies (\$624,952)

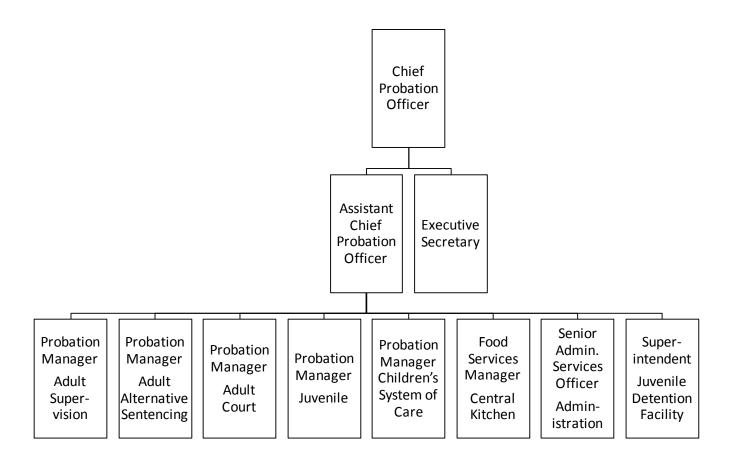
The Final Budget includes the following budget adjustments for the *Correctional Food Services* Internal Service Fund budget.

 Revenue is increased \$292,000 for Food Service Sales due to catering (\$20,000); Other General Reimbursement due to updated estimate of staff dining (\$22,000); and Contribution from Probation for South Placer Adult Correctional Facility (SPACF) Kitchen start-up costs (\$250,000)

Probation

- Expenditures are increased by \$326,658 for anticipated start-up costs associated with the South Placer Adult Correctional Facility (SPACF) Kitchen (\$250,000); and other adjustments related to food costs, employee benefits, extra help, and overtime costs (\$76,658)
- Expenditures are reduced \$34,658 for the updated A-87 cost allocation plan
- Designation for Contingency reserves canceled (\$36,330) to balance the fund

PROBATION DEPARTMENT



Probation Office 22050

Juvenile Probation Services

Program Purpose: Comprised of four key programs: Detention and Treatment Services, Supervision Services, Court Services and Delinquency / Crime Prevention Services. Under the auspices of these four categories fall a myriad of programs designed to provide safety to the community through a continuum of services, including prevention, intervention, suppression and incarceration.

Adult Probation Supervision / Crime Intervention

Program Purpose: Comprised of two key programs: Court Services and Supervision and Crime Intervention Services. These two key program areas are designed to protect the community through assisting the Courts in sentencing decisions and to provide supervision of convicted criminals, while offering convicted criminals local community correctional opportunities to hold them accountable, make restitution to victims, and become law abiding citizens.

Major Budget Adjustments Proposed for FY 2012-13

- Increase \$281,537 for Salary and Benefits to fund 144 positions, an increase of nine over prior year
- Increase \$372,400 for Up-Front Other Post Employment Benefits (OPEB) Set Aside for projected new hires
- Increase \$25,000 for County Vehicle Mileage
- Increase \$139,000 for Auto Working Capital to replace five vehicles
- Increase \$29,448 for Contracted Medical Services at the Juvenile Detention Facility
- Increase \$494,400 for Public Safety Sales Tax Revenue
- Increase \$1,097,628 for Public Safety Realignment (AB 109) Revenue
- Reduce \$52,000 for Extra Help related to AB1028
- Reduce \$100,000 for Adult Work Release Revenue to reflect historical trending
- Reduce \$120,000 for Electronic Monitoring Revenue to reflect historical trending
- Reduce \$658,498 for General Fund Contribution Revenue

Food Services Program (Internal Service Fund) 02030

Program Purpose: Provides food services to juvenile and adult institutions in Placer County.

Major Budget Adjustments Proposed for FY 2012-13

- Increase \$22,781 for Salary and Benefits to maintain funding for thirteen positions
- Increase \$56,831 for Services Revenue

FUNDED POSITIONS									
CHANGES IN FUNDED POSITIONS	FY 2007-08 FINAL BUDGET	FY 2011-12 FINAL BUDGET	FY 2012-13 FINAL BUDGET						
Probation	153	148	157						

County of Placer Financing Sources and Uses by Budget Unit by Object Governmental Funds Fiscal Year 2012-13

Budget Unit Public Safety Operations Fund - 110

Function Public Protection Activity Probation Officer - 22050

Detail by Revenue Category and Expenditure Object		2010-11 Final Actuals		2011-12 Actual	Re	2012-13 ecommended		2012-13 Adopted by the Board of Supervisors
1		2		3		4		5
Revenue								
Fines, Forfeits & Penalties		4.040		4.070			•	
6860 Forfeitures & Penalties	\$	1,068	\$	1,078	\$		\$	
Total Fines, Forfeits & Penalties	\$	1,068	\$	1,078	\$		\$	
Rev from Use of Money & Property 6950 Interest	\$	320	\$	298	\$		\$	
Total Rev from Use of Money & Property	\$	320 320	\$	298	\$		\$	
Intergovernmental Revenue	Ф	320	Þ	290	Þ		Þ	
7232 State Aid - Other	\$	1,590,654	\$	1.991.817	\$	2,191,252	\$	2,191,252
7234 State Aid - Mandated Costs	Ψ	193	Ψ	1,771,017	Ψ	2,171,202	Ψ	2,171,232
7239 State Welfare Title XX Social Services				1,499				
7292 Aid from Other Governmental Agencies				,				
7310 State Aid-Crime Prevention Act of 2000		805,171				900,000		900,000
7311 Federal - Emergency Asst - Admin		248,324		420,068		400,000		400,000
7326 Federal - Other		71,496						
7424 State Aid - Public Safety Services		3,738,837		4,000,853		4,163,196		4,163,196
7430 Sales Tax Realignment for Public Safety						1,097,628		1,472,628
7467 State Aid Supplemental Law Enforcement				878,475		. ==		
Total Intergovernmental Revenue	\$	6,454,675	\$	7,292,712	\$	8,752,076	\$	9,127,076
Charges for Services	ф	205.002	ф	177 4/5	φ.	200.000	φ.	200.000
8153 Law Enforcement Services 8186 Juv Sealments Fee	\$	205,803 10,620	\$	177,465	\$	200,000	\$	200,000 20,000
8187 Pre-Sentence Investigation Report		10,620 28,297		9,340 26,588		20,000 40,000		40,000
8189 Institution Care & Services		88,145		110,513		125,000		125,000
8193 Other Services		1,603		18,373		123,000		125,000
8219 Casino - Sales Tax In Lieu		1,003		29,021				
8245 Adult Work Release		143,044		145,038		150,000		150,000
8267 Electronic Monitoring		140,432		166,886		150,000		150,000
8790 Program Income		1,500		1,500				
Total Charges for Services	\$	619,444	\$	684,724	\$	685,000	\$	685,000
Miscellaneous Revenues								
8746 Grants-Private Funds	\$		\$	120,000	\$		\$	6,106
8762 State Compensation Insurance Refund		1,578		13,791		10,000		10,000
8764 Miscellaneous Revenues		343,852		858		6,000		6,000
Total Miscellaneous Revenues	\$	345,430	\$	134,649	\$	16,000	\$	22,106
Other Financing Sources 8779 Contributions from General Fund	ď	11,332,964	¢	11 222 074	¢	10 (74 4/ (¢	10 (74 4//
8954 Operating Transfers In	\$	1,266,760	\$	11,332,964 2,263,215	\$	10,674,466 1,412,135	\$	10,674,466 1,438,819
Total Other Financing Sources	\$	12,599,724	\$	13,596,179	\$	12,086,601	\$	12,113,285
Total Revenue	\$	20,020,661	\$	21,709,640	\$	21,539,677	\$	21,947,467
	Ψ	20,020,001	Ψ	21,707,040	Ψ	21,337,077	Ψ	21,747,407
Expenditures / Appropriations Salaries & Benefits								
1001 Employee Paid Sick Leave	\$	22,235	\$	149	\$	5,000	\$	5,000
1007 Employee Fald Sick Leave	Ψ	7,964,582	Ψ	8,269,686	Ψ	9,169,775	Ψ	9,169,775
1003 Extra Help		253,436		200,889		150,000		150,000
1005 Overtime & Call Back		194,507		216,064		232,000		232,000
1006 Sick Leave Payoff		247,401		787		15,000		15,000
1007 Comp for Absence-Illness		2,595		22,534		45,000		45,000
1018 Taxable Meal Reimbursements		2,125		7,034		6,500		6,500
1099 Salaries & Wages Undistributed		(10)						
1300 P.E.R.S.		2,380,933		2,678,409		2,926,697		2,926,697
1301 F.I.C.A.		636,317		639,807		729,934		729,934
1303 Other - Post Employment Benefits		1,078,408		965,860		1,044,000		1,044,000
1304 Other - Post Emplymnt Charges (Up Front)		4.0=0.4::		587,440		372,400		372,400
1310 Employee Group Ins		1,259,464		1,277,665		1,370,438		1,370,438
1315 Workers Comp Insurance		4 700		60,338		57,372		57,372
1325 401 (k) Employer Match Total Salaries & Benefits	\$	4,798 14,046,791	\$	5,907 14,932,569	¢	7,500 16,131,616	¢	7,500 16,131,616
Services & Supplies	ð	14,040,791	Ф	14,732,309	\$	10,131,010	\$	10,131,010
2020 Clothes & Personal Supplies	\$	10,793	\$	15,112	\$	20,000	\$	20,000

County of Placer Financing Sources and Uses by Budget Unit by Object Governmental Funds Fiscal Year 2012-13

Budget Unit Public Safety Operations Fund - 110

Function Public Protection Activity Probation Officer - 22050

tail by Revenue Category and Expenditure Ob		2010-11 Final Actuals		2011-12 Actual	2012-13 Recommended		2012-13 Adopted by the Board of Supervisors
1		2		3	4		5
2050 Communications - Radio	•	27,704		29,071	30,000		30,000
2051 Communications - Telephone		132,620		138,994	140,000		140,000
2052 Mobile Communication Devices		22,139		10,313	22,500		28,60
2068 Food		265,286		249,046	283,374		283,37
2085 Household Expense				108	1,000		1,00
2140 Gen Liability Ins					38,181		38,18
2273 Parts		749		2,466	2,000		2,00
2274 Delivery & Freight Charges		34		322			
2290 Maintenance - Equipment		14,824		22,599	25,000		25,00
2291 Maintenance - Computer Equip				180	14,000		14,00
2439 Membership/Dues		6,966		6,519	7,000		7,00
2481 PC Acquisition		17,650		37,389	30,000		30,00
2511 Printing		36,905		41,377	42,500		42,50
2522 Other Supplies		9,945		25,608	13,000		13,00
2523 Office Supplies & Exp		23,041		26,520	30,000		30,000
2524 Postage		21,938		22,581	23,000		
							23,00
2555 Prof/Spec Svcs - Purchased		821,247		828,034	1,292,138		1,383,13
2556 Prof/Spec Svcs - County		1,072		336			
2701 Publications & Legal Notices		24					
2708 Rents & Leases - Computer SW		88,618		69,849	95,000		122,00
2709 Countywide System Charges		12,671		12,831	32,831		32,83
2710 Rents & Leases - Equipment		315		1,170	1,000		1,00
2727 Rents & Leases - Bldgs & Impr		26,307		113,763	35,000		35,00
2770 Fuels & Lubricants		23,254		27,846	30,000		30,00
2809 Rents and Leases-PC		905					
2838 Special Dept Expense-1099 Reportable		7,374		4,950	5,000		5,000
2839 Recording Fees		36		12			
2840 Special Dept Expense		44,895		214,331	76,750		76,750
2844 Training		29,804		23,909	30,000		30,00
2860 Library Materials		1,077		1,171	2,000		2,00
2931 Travel & Transportation		3,938		1,783	5,000		5,00
2932 Mileage		4,068		7,979	7,000		7,00
2933 Lodging		3,591		8,525	8,000		8,00
2941 County Vehicle Mileage		71,114		107,268	120,000		120,00
2964 Meals/Food Purchases		2,408		2,746	4,740		4,74
2965 Utilities		1,857		1,553	2,000		2,00
2966 Drug & Alcohol Testing		223		1,555	2,000		2,00
Total Services & Supplies	\$	1,735,392	¢	2 054 241	¢ 2.440.014	¢	2,592,12
Other Charges	Þ	1,730,392	\$	2,056,261	\$ 2,468,014	\$	2,392,12
3080 Support & Care of Persons	\$	403,884	\$	222,580	\$ 525,000	\$	525,000
··	Φ		Φ			Φ	
3551 Transfer Out A-87 Costs		1,265,046		1,412,135	1,412,135		1,438,81
3810 Lease Purchase Principal		6,306		6,248	7,000		7,00
3830 Lease Purchase Interest		791		258	1,250	•	1,25
Total Other Charges	\$	1,676,027	\$	1,641,221	\$ 1,945,385	\$	1,972,06
Capital Assets							
4451 Equipment	\$		\$	7,873	\$	\$	378,000
Total Capital Assets	\$		\$	7,873	\$	\$	378,00
Other Financing Uses							
3775 Operating Transfer Out	\$		\$		\$	\$	250,000
3776 Contrib Auto Working Capital				19,000	158,000		306,000
3780 Contrib to Other Funds		46,250					
Total Other Financing Uses	\$	46,250	\$	19,000	\$ 158,000	\$	556,00
Intrafund Transfers Out				<u> </u>			
5310 I/T Employee Group Insurance	\$	603,527	\$	649,526	\$ 771,691	\$	771,69
5404 I/T Maintenance - Services	*	402,755	•	483,042	428,700	*	428,70
5405 I/T Maintenance - Bldgs & Improvements		3,314		100,012	120,700		120,70
5552 I/T - MIS Services		461,424		457,160	470,402		470,40
5553 I/T - Revenue Services Charges		125,932					123,00
5556 I/T - Professional Services		125,932		133,469	123,000		123,00
		117/91		136,340			
5840 I/T Special Dept Expense 5880 I/T-Public Safety Srvcs		3,130		10,927 50			

State Controller Schedules County Budget Act January 2010

County of Placer Financing Sources and Uses by Budget Unit by Object Governmental Funds Fiscal Year 2012-13

Schedule 9

Budget Unit Public Safety Operations Fund - 110

Function Public Protection Activity Probation Officer - 22050

Detail by Revenue Category and Expenditure Object		2010-11 Final Actuals		2011-12 Actual		2012-13 commended	th	2012-13 dopted by le Board of upervisors
		2		3		4		5
5889 I/T-Medical Services		568,770		586,911		618,409		618,409
5965 I/T Utilities		196,236		201,226		201,925		201,925
Total Intrafund Transfers Out	\$	2,500,881	\$	2,658,651	\$	2,614,127	\$	2,614,127
Intrafund Transfers In								
5002 I/T - County General Fund	\$	(528,360)	\$	(569,254)	\$	(700,000)	\$	(700,000
5011 I/T - Public Safety Fund		(75,418)		(45,880)				
Total Intrafund Transfers In	\$	(603,778)	\$	(615,134)	\$	(700,000)	\$	(700,000
Total Expenditures / Appropriations	\$	19,401,563	\$	20,700,441	\$	22,617,142	\$	23,543,932
Net Cost	\$	(619,098)	\$	(1,009,199)	\$	1,077,465	\$	1,596,465

County of Placer Operation of Internal Service Fund Fiscal Year 2012-13

Fund County Services Fund - 250
Subfund Activity Food Services Program - 2030

	Operating Detail		2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors	
	1	2	3	4	5	
Operating Revenue	Food Service Sales	1,912	9,013		20,000	
	Other Services	1,912 2,544,719	9,013 2,821,662	2,470,831	20,000 2,470,831	
	Other General Reimbursement	2,044,719	۷,021,002	375,117	397,117	
8764 M	Miscellaneous Revenues	1,180	1,496			
	Total Operating Revenues	\$ 2,547,811	\$ 2,832,171	\$ 2,845,948	\$ 2,887,948	
Operating Expense	es					
1001 E	Employee Paid Sick Leave	14,863				
	Salaries and Wages	544,520	564,923	591,744 55 461	591,744 112,461	
	Extra Help Accr Compensated Leave	63,808 3,120	113,918 (3,352)	55,461	113,461	
	Overtime & Call Back	3,120 21,016	(3,352) 19,049	5,006	17,006	
	Salary Savings	21,010	17,047	(1,276)	(1,276)	
1018 7	Taxable Meal Reimbursements	16	12			
	P.E.R.S.	120,424	138,612	148,869	151,869	
	F.I.C.A. Other Deet Employment Penefits	46,467	50,519	49,797	55,918	
	Other - Post Employment Benefits	87,029 117 394	94,028 126,602	86,359 136,296	86,359 136,296	
	Employee Group Ins Workers Comp Insurance	117,394	126,602 6,407	136,296 40,739	136,296 7,150	
	Uniforms		1,865	40,739	7,100	
	Communications - Telephone	3,584	3,818	3,700	6,700	
2052 M	Mobile Communication Devices	900	285	600	600	
2068 F		822,166	916,853	772,074	821,411	
	Household Expense	42,787	51,460	68,317	88,317	
2140 (2273 F	Gen Liability Ins Parts	224	225	3,856	3,856	
	Maintenance - Equipment	46,919	72,207			
	Maintenance - Equipment Maintenance - Computer Equip	40,717	12,201	500	500	
2310 E	Employee Benefits Systems	57,453	48,273	61,982	61,982	
2404 M	Maintenance Services	75,671	75,617			
	Materials - Bldgs & Impr	5,837		91,670	91,670	
	Professional Dues Membershin/Dues		48 70	a	g	
	Membership/Dues PC Acquisition	79	79	125	125 7,500	
	PC Acquisition Printing	1,932	1,959	1,200	7,500 1,200	
2522 (Other Supplies	1,752	1,164	1,800	1,800	
2523 (Office Supplies & Exp	2,021	2,366	1,800	1,800	
2555 F	Prof/Spec Svcs - Purchased	1,350	22	65,400	86,689	
	Prof/Spec Svcs - County	3,719	3,294	7,500	7,500	
	Rents & Leases - Computer SW Countywide System Charges	516 1,281	512 1,336	6,765	6,765	
	Rents & Leases - Equipment	1,281 390	1,336 595	6,765 1,000	6,765 1,000	
	Special Dept Expense-1099 Reportable	5,436	2,677	1,000	1,000	
	Special Dept Expense	288,330	317,132	339,250	343,750	
2844 7	Training	·	1,192	500	500	
	Travel & Transportation	215	562	700	700	
	Mileage	322	566			
	Lodging County Vehicle Mileage	371 4,079	411 4,251	6,500	19,500	
	County Vehicle Mileage Meals/Food Purchases	4,079	4,251	0,500	19,500	
2965 l		46,077	63,773	52,500	215,000	
	Equipment Depreciation	16,383	15,705	20,000	20,000	
	Total Operating Expenses	\$ 2,446,699	\$ 2,699,353	\$ 2,620,734	\$ 2,947,392	
	Operating Income (Loss)	\$ 101,112	\$ 132,818	\$ 225,214	\$ (59,444)	
Non-Operating Rev				7,2.1	(,	
	Transfer Out A-87 Costs	(87,691)	(225,678)	(225,678)	(191,020)	
6950 I	Interest	(1,683)	(1,002)		, , , , , ,	
	Investment Income	2,469	(2,469)			
	State Aid - Other Contributions from Other Funds	26,626	16,008	10.000	10.00-	
	Contributions from Other Funds	46,250	42,000	42,000	42,000	
	Total Non-Operating Revenue (Expenses)	\$ (14,029)	\$ (171,141)		\$ (149,020)	
	Income Before Capital Contributions and Transfe	ers \$ 87,083	\$ (38,323)	\$ 41,536	\$ (208,464)	

County of Placer Operation of Internal Service Fund Fiscal Year 2012-13

Fund County Services Fund - 250
Subfund Correctional Food Services - 300
Activity Food Services Program - 2030

Operating Detail	2010-11 Actual		2011-12 Actual		2012-13 Recommended		Add the	012-13 opted by Board of pervisors
1	2		3		4		5	
8954 Operating Transfers In								250,000
Change in Net Assets	\$	87,083	\$	(38,323)	\$	41,536	\$	41,536
Net Assets - Beginning Balance Net Assets - Ending Balance	\$	145,986 233,069	\$	233,069 194,747	\$	194,747 236,283	\$	194,747 236,283