

Budget Revision Request

2003-04

Gov. Code Sec. 29125 & 29130

Summary				
	Budget Unit	Budget Unit	Budget Unit	See attachment(s) for detail of this column when revision involves more than three budgt units.
Increase/(Decrease) in appropriation for:	<u>871 (rev. w. inc.)</u>	<u>871 (rev. to release)</u>		
Salaries & Benefits				
Services & Supplies				
Other Charges				
Operating Transfers				
Fixed Assets				
Reserve or Designation	<u>484,660.00</u>			
Sources:				
Revenue	<u>484,660.00</u>	<u>-461,038.00</u>		
Operating Transfers				
Reserve or Designation		<u>461,038.00</u>		
Net Effect on Contingency	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Justification for Transfer

For ALL Changes: explain what the change is for and why it is required.

When Moving Appropriation: explain why it's available, thr purpose of the move, and why the move is needed.

When Revenue is Adjusted: explain the reason for the increase or decrease and the *Impact on Revenue*.

1. The Air Pollution Control District (District) Board is obligated by Generally Accepted Accounting Principles (GAAP) to implement the new Government Accounting Standards Board (GASB) Pronouncement No. 34 for fiscal year ending June 30, 2004 and beyond; and

2. GASB Pronouncement No. 34 requires a new reporting model, which results in a change in how the District records current (2004-05) and prior (2003-04) period revenues and expenditures, necessitating budget revisions.

Transfer from Contingency Total Amount requested from contingency \$ 0.00

Explain why not other alternative funding source is available.

Air Pollution Control Officer Comments (as appropriate)

Air Polltion Control Officer Approval	Air Polluiton Control District Board's Action
<p style="text-align: right;">_____</p> <p style="text-align: center;">Date</p> <p>Transfer/Revision in Accordance with District Policy.</p> <p>_____</p> <p style="text-align: center;">Air Pollution Control Officer</p>	<p><input type="checkbox"/> Approved _____</p> <p style="text-align: right;">Date</p> <p><input type="checkbox"/> Disapproved</p> <p>_____</p> <p style="text-align: center;">Clerk of the Board of APCD</p>