COUNTY OF PLACER

KATHERINE J. MARTINIS, CPA
Auditor-Controller
E-mail: kmartini@placer.ca.gov

ANDREW C. SISK, CPA
Assistant Auditor-Controller
E-mail: asisk@placer.ca.gov

OFFICE OF
AUDITOR-CONTROLLER

To: **Honorable Board of Supervisors**

From: Katherine J. Martinis, Auditor-Controller

Date: August 4, 2009

Subject: **Board approval of FY 2008-09 budget revisions to complete the accounting transactions for the fiscal year.**

Recommendations:

1. Board approval of budget revisions necessary to complete the accounting transactions for the fiscal year ended June 30, 2009 (Attachment 1).

Background / Discussion:

Budget Revisions

Each year, it is necessary to make estimated revenue and budgeted appropriations adjustments at year-end to comply with the requirements of the county budget act and appropriations limits set by Proposition No. 4. To complete the accounting transactions for the fiscal year ending June 30, 2009, the final budget revisions for Child Support and Client and Program Aid are fully funded from increased revenue (Attachment 1).

Fiscal Impact:

In accordance with Govt. Code sections 29000 through 29144, all budget revisions between appropriations, of over-expended appropriations, of additional revenues, and for fixed assets or capital projects require your Board's approval. The attached year-end budget revision to increase appropriations is offset by increased revenue and does not require additional County resources.

Attachments

2970 Richardson Drive / Auburn, California 95603 / (530) 889-4160 / Fax (530) 889-4163
Internet Address: http://www.placer.ca.gov / email: auditor@placer.ca.gov

Attachment #1

Fiscal Year 2008-09
Final Budget Revisions

Appropriation Title	Increase Appropriation	Increase Revenue
Child Support Services	$ 94,338	$ 94,338
Client & Program Aid	628,577	628,577

FOR CASH TRANSFERS & RESERVE CANCELLATIONS PLEASE PROVIDE THE FOLLOWING
Fund/subFund - OCA - PCA - G/L - Sub G/L

PLACER COUNTY

BUDGET REVISION

PAS DOCUMENT NO.

POST DATE:

DEPT NO.	DOC TYPE	Total $ Amount	TOTAL LINES
24	BR	188,676.00	3

- [ ] Cash Transfer Required
- [ ] Reserve Cancellation Required
- [ ] Establish Reserve Required

- [x] Auditor-Controller
- [ ] County Executive
- [ ] Board of Supervisors

ESTIMATED REVENUE ADJUSTMENT

DEPT NO.	T/C	Rev	Fund	Sub Fund	OCA	PCA	OBJ 3	PROJ.	PROJ. DTL	AMOUNT
24	006				992172	92172	7133			94,338.00
									TOTAL	94,338.00

APPROPRIATION ADJUSTMENT

DEPT NO.	T/C	Rev	Fund	Sub Fund	OCA	PCA	OBJ 3	PROJ.	PROJ. DTL	AMOUNT
24	014				992172	92172	1002			51,712.00
24	014				992172	92172	2523			42,626.00
									TOTAL	94,338.00

REASON FOR REVISION: To increase revenues and expenditures at year end

Prepared by Linda Oakman /Debbie Bartels Ext 5708

Department Head

Board of Supervisors

Date: 7/28/09

Page:

Budget Revision # FOR INDIVIDUAL DEPT USE

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Rev 11/16/2004

Placer County
P&L Financial Analysis Inquiry
Fiscal Period: Month 13 2009 Appn Yr: 2009
Act/Bal: Year Activity

Style: Tabular
Dept: 24
Org:
Summarize by: OCA Secondary Summarize by: (None)
Primary Detail by: Object Lvl 3 Secondary Detail by: (None)
Exclude Enc/Prenc: No

Object Lvl 3	Department Budget	Enc/Preenc	Actual	Balance	% of Budget
2964	$2,500.00	$0.00	$2,291.63	$208.37	91.67%
2965	$25,000.00	$0.00	$62,085.76	($37,085.76)	248.34%
4451	$11,400.00	$0.00	$0.00	$11,400.00	0.00%
5310	$338,042.00	$0.00	$267,020.00	$71,022.00	78.99%
5405	$30,000.00	$0.00	$68,752.50	($38,752.50)	229.18%
5552	$66,524.00	$0.00	$31,952.07	$34,571.93	48.03%
5556	$27,000.00	$0.00	$105,863.30	($78,863.30)	392.09%
5880	$87,000.00	$0.00	$71,971.16	$15,028.84	82.73%
Expend Total	**$6,125,498.09**	**$36,286.92**	**$6,183,548.77**	**($94,337.60)**	**101.54%**
Net Income (Loss)	**$41,745.91**		**($36,286.92)**		

0.00 *

Budg. EXP. 6,125,498.09 +
CEO → 51,712.00 +
EXP 6,183,548.77 -
ENC. 36,286.92 -
42,625.60 - *

New shortfall figure

Auditors do not do an accrual for encumbrances as they are a "place-holder" and carry over into next fiscal year. (per Andy Sisk)

Now we will include encumbrance figure so new buget revision figure will be
$42,625.60 + the 51,712.00
42,626 -

6,125,498.09 +
CEO Return → 51,712.00 +
EXP → 6,183,548.77 -
6,338.68 - *

Budget shortfall

FOR CASH TRANSFERS & RESERVE CANCELLATIONS PLEASE PROVIDE THE FOLLOWING
Fund/subFund - OCA - PCA - G/L - Sub G/L

PLACER COUNTY

TECHNICAL BUDGET REVISION

PAS DOCUMENT NO.

POST DATE:

DEPT NO.	DOC TYPE	Total $ Amount	TOTAL LINES
	BR	1,257,154.00	2

☐ Cash Transfer Required

☐ Reserve Cancellation Required

☐ Establish Reserve Required

☑ Auditor-Controller

☐ County Executive

☐ Board of Supervisors

ESTIMATED REVENUE ADJUSTMENT

DEPT NO.	T/C	Rev	Fund	Sub Fund	OCA	PCA	OBJ 3	PROJ.	PROJ. DTL	AMOUNT
14	006				530210	53021	7498			628,577.00
									TOTAL	628,577.00

APPROPRIATION ADJUSTMENT

DEPT NO.	T/C	Rev	Fund	Sub Fund	OCA	PCA	OBJ 3	PROJ.	PROJ. DTL	AMOUNT
14	014				530210	53021	3025			628,577.00
									TOTAL	628,577.00

REASON FOR REVISION: Adjust appropriation and estimated revenue amount to record State refund for IHSS ARRA FMAP.

Prepared by Brian Ruppenthal Ext 7693

Department Head _____

Board of Supervisors _____

Date: 7/29/09

Page: _____

Budget Revision # _____ FOR INDIVIDUAL DEPT USE

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Rev 11/16/2004

Placer County
Transaction Detail Inquiry
Month 13 2009

Inquired Key:

Dept: 14 Health and Human Services Fiscal Yr: 2009
Cur Doc No / Sfx: JV237511 / 2

Document Related

Post Date: 13/01/2009 Trans Amount: 628,576.96 Reverse? ☐
Overrides: None Modifier: None Ref Doc No/Sfx:

Classification Elements

Dept:	14	Appn No:	53020	Obj Lvl 1:	70
Appn Yr:	2009	Fund:	100	Obj Lvl 2:	785
OCA:	530210	Subfund:		Obj Lvl 3:	7498
PCA:	53021	Project No/Detail:		Obj Lvl 4:	

Grant No/Detail: User Code 1: User Code 2:
Subgrantee: User Code 3:
Multipurpose Code: Contract:

Transaction Code

T-Code: 410

GL Accounts

Dr 1:	1000	Dr 4:	2050
Cr 1:	3010	Cr 4:	7100
Dr 2:		Dr 5:	
Cr 2:		Cr 5:	
Dr 3:			
Cr 3:			

Subsidiary GL:

Payment Related

Vendor No:
Pmt Vendor No:
Invoice No: Date: Vendor Account No:
Desc: Accr IHSS Fed ARRA Reimburse Oct 08-May09
Disc Amount: Date: Gen Date: 7/21/2009
Pmt No: Date: Pmt Method: None

Fixed Assets Related

FA Capitalize Ind: None
Property No:
IRS 1099 Ind:
Service Date: