



## COUNTY OF PLACER

## OFFICE OF AUDITOR-CONTROLLER

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**To:** Honorable Board of Supervisors

**From:** Katherine J. Martinis, Auditor-Controller

**Date:** August 9, 2011

**Subject:** Board approval of FY 2010-11 budget revisions to complete the accounting transactions for the fiscal year including year-end adjustments for four appropriations and additions to committed fund balance for Capital Asset Replacement.

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### ACTION REQUESTED:

1. Board approval of budget revisions necessary to complete the accounting transactions for the fiscal year ended June 30, 2011 (Attachment 1).
2. Board approval to add \$2,000,000 to the fund balance committed for capital asset replacement in FY 2010-11 in accordance with adopted financial policies.

### 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, 2011, the final budget revisions for Placer Regional Auto Theft Task Force, Client and Program Aid, CSA 28 Z55 Lavoti Tract Sewer and Water are fully funded from increased revenue. Other Debt Service is funded with a combination of increased revenue and cancellation of a reserve as a result of the 2010 Lease Financing and refunding of the 1998 Juvenile Hall COPs. (Attachment 1).

### **Placer County Budget and Financial Policies**

The Placer County Budget and Financial Policies adopted by your Board incorporate recommendations from the Government Finance Officers Association and National Advisory Council on State and Local Budgeting, and promote financial stability and long term planning.<sup>1</sup> Section 2.5.3 of the Budget and Financial Policy assumes commitment of funding equal to the County's annual depreciation expense for equipment and facilities.

The \$2 million to the Fund Balance Committed for Capital Asset Replacement partially funds the recommended set aside for Capital Asset Replacement which, according to adopted policies should be the equivalent of annual depreciation expense for equipment and facilities. The depreciation expense recorded in FY 2010-11 is \$9.5 million. Due to economic conditions no funding has been set aside for the past 2 years.

### **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 cancellation of reserves and does not require additional County resources. The funding additions to the Fund Balance Committed for Capital Asset Replacement promotes Placer County's financial stability and, in addition, helps to maintain the funding levels necessary to adhere with adopted County policies.

Attachments

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<sup>1</sup> The Government Finance Officers Association recommends the development and implementation of financial policies to guide the creation, maintenance, and use of government resources. Adopted policies enhance an organizations financial control by providing direction to decision makers, streamlines the decision-making process, and assists governments to avoid the hazards of a short-term horizon for decision-making. The National Advisory Council on State and Local Budgeting further recommends that these policies address stabilization funds, the use of one-time revenues, and contingency planning.

Attachment #1

Fiscal Year 2010-11  
Final Budget Revisions

<u>Appropriation Title</u>	<u>Increase Appropriation</u>	<u>Increase Revenue</u>	<u>Cancel Reserves</u>
Placer Regional Auto			
Theft Task Force	\$ 7,673	\$ 7,673	
Client & Program Aid	748,947	749,947	
CSA 28 Z55 Lavoti			
Tract – Sewer/Water	20,790	20,790	
Other Debt Service	9,108,997	8,153,247	955,750

PLACER COUNTY  
BUDGET REVISION

PAS DOCUMENT NO.

Attachment B

Dept No.	Doc Type	Total \$ Amount	Total Lines
20	BR	15,344.20 <sup>6.00</sup>	1

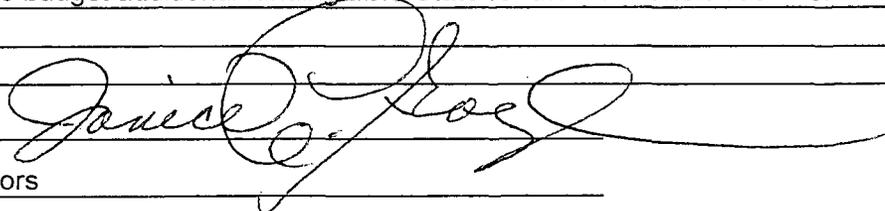
- Cash Transfer Required
- Reserve Cancellation Required
- Establish Reserve Required

- Auditor-Controller
- County Executive
- Board of Supervisors

ESTIMATED REVENUE ADJUSTMENT								APPROPRIATION ADJUSTMENT									
Dept No.	T Code	Rev	OCA	PCA	OBJ L-3	Proj. No.	G/L Sub GL	AMOUNT	Dept No.	T Code	Rev	OCA	PCA	OBJ L-3	Proj. No.	G/L Sub GL	AMOUNT
20	006		PRATTF	02412	7227			7,672.10 <sup>3.00</sup>	20	014		PRATTF	02412	2555			7,672.10 <sup>3.00</sup>
TOTAL								7,672.10 <sup>3.00</sup>	TOTAL								7,672.10 <sup>3.00</sup>

REASON FOR REVISION: to budget additional funding from State for the Auto Theft Task Force.

Department Head



Date:

Distribution:  
All copies to Auditor

Board of Supervisors

Page:

1 of 1

Rev 9/14/98

Auditor-Controller

Budget Revision #

2011 JUL 28 PM 12:18

AUDITOR-CONTROLLER

502

Requestor: KMARTINI  
Performance Accounting

Page 1 of 1  
Date/Time of Report: 7/28/2011 10:37:28

Placer County  
P&L Financial Analysis Inquiry  
Fiscal Period: Month 13 2011 Appn Yr: 2011  
Act/Bal: Year Activity

Style: Tabular

Dept:

Org:

Summarize by: Appn No 21970 Placer Regional Auto Theft Task Force Secondary Summarize by: (None)

Primary Detail by: Object Lvl 3 Secondary Detail by: (None)

Exclude Enc/Prenc: No

Accrued Revenues: Included

Object Lvl 3	Object Lvl 3 Title	Department Budget	Enc/Prenc	Actual	Balance	% of Budget
6950 Interest		\$11,000.00	\$0.00	\$1,764.56	\$9,235.44	16.04%
7227 Placer Regional Auto T		\$332,000.00	\$0.00	\$350,329.54	(\$18,329.54)	105.52%
<b>Revenue Total</b>		<b>\$343,000.00</b>	<b>\$0.00</b>	<b>\$352,094.10</b>	<b>(\$9,094.10)</b>	<b>102.65%</b>
2020 Clothes & Personal Su		\$0.00	\$0.00	\$410.27	(\$410.27)	0.00%
2050 Communications - Rad		\$0.00	\$0.00	\$4,296.58	(\$4,296.58)	0.00%
2051 Communications - Tel		\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
2052 Mobile Communication		\$5,000.00	\$0.00	\$7,117.57	(\$2,117.57)	142.35%
2273 Parts		\$0.00	\$0.00	\$44.87	(\$44.87)	0.00%
2290 Maintenance - Equipm		\$0.00	\$0.00	\$1,169.10	(\$1,169.10)	0.00%
2439 Membership/Dues		\$0.00	\$0.00	\$1,176.00	(\$1,176.00)	0.00%
2523 Office Supplies & Exp		\$0.00	\$0.00	\$591.48	(\$591.48)	0.00%
2524 Postage		\$0.00	\$0.00	\$11.19	(\$11.19)	0.00%
2555 Prof/Spec Svcs - Purc		\$318,000.00	\$0.00	\$119,812.51	\$198,187.49	37.68%
2770 Fuels & Lubricants		\$0.00	\$0.00	\$248.90	(\$248.90)	0.00%
2840 Special Dept Expense		\$11,422.00	\$0.00	\$1,117.64	\$10,304.36	9.78%
2844 Training		\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00%
2846 Sheriff Training/Registr		\$0.00	\$0.00	\$214,473.99	(\$214,473.99)	0.00%
2931 Travel & Transportatior		\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00%
2964 Meals/Food Purchases		\$0.00	\$0.00	\$681.00	(\$681.00)	0.00%
3551 Transfer Out A-87 Cos		\$0.00	\$0.00	\$943.00	(\$943.00)	0.00%
<b>Expend Total</b>		<b>\$344,422.00</b>	<b>\$0.00</b>	<b>\$352,094.10</b>	<b>(\$7,672.10)</b>	<b>102.23%</b>
<b>Net Income (Loss)</b>		<b>(\$1,422.00)</b>		<b>\$0.00</b>		

503



Placer County  
P&L Financial Analysis Inquiry  
Fiscal Period: Month 14 2011 Appn Yr: 2011  
Act/Bal: Year Activity

Style: Tabular

Dept: 14

Org:

Summarize by: Appn No 53020 Client and Program Aid Secondary Summarize by: (None)

Primary Detail by: Object Lvl 3 Secondary Detail by: (None)

Exclude Enc/Prenc: No

Accrued Revenues: Included

Object Lvl 3	Object Lvl 3 Title	Department Budget	Enc/Preenc	Actual	Balance	% of Budget
6869	Emergency Med Svc P	\$924,381.00	\$0.00	\$1,014,126.60	(\$89,745.60)	109.71%
6940	Registered Warrant Int	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
6950	Interest	\$8,154.00	\$0.00	\$10,518.72	(\$2,364.72)	129.00%
7144	Federal Public Assistar	\$14,066.00	\$0.00	\$19,314.00	(\$5,248.00)	137.31%
7166	State Childrens Boardir	\$1,681,388.00	\$0.00	\$1,865,684.41	(\$184,296.41)	110.96%
7172	State Aid - Needy Chilc	\$946,007.00	\$0.00	\$6,421,521.00	(\$5,475,514.00)	678.80%
7187	State Aid Mental Health	\$398,003.00	\$0.00	\$127,036.00	\$270,967.00	31.92%
7232	State Aid - Other	\$76,667.00	\$0.00	\$0.00	\$76,667.00	0.00%
7239	State Welfare Title XX	\$246,560.00	\$0.00	\$294,292.47	(\$47,732.47)	119.36%
7243	Federal Aid - Interim Ai	\$153,646.00	\$0.00	\$185,258.55	(\$31,612.55)	120.57%
7244	Federal Aid - Emergen	\$471,314.00	\$0.00	\$428,180.00	\$43,134.00	90.85%
7245	Federal Aid - Children	\$9,967,214.00	\$0.00	\$4,866,681.00	\$5,100,533.00	48.83%
7246	Federal Aid - Children/I	\$1,205,624.00	\$0.00	\$1,127,992.00	\$77,632.00	93.56%
7264	Federal Aid Medi-Cal	\$360,006.00	\$0.00	\$268,887.00	\$91,119.00	74.69%
7292	Aid from Other Govern	\$0.00	\$0.00	\$449,453.00	(\$449,453.00)	0.00%
7306	Adoption Assistance Iv	\$1,923,315.00	\$0.00	\$2,187,093.51	(\$263,778.51)	113.71%
7307	Adoption Assistance Iv	\$2,030,370.00	\$0.00	\$1,959,874.80	\$70,495.20	96.53%
7346	State Aid - SED	\$160,000.00	\$0.00	(\$39,332.80)	\$199,332.80	-24.58%
7419	Federal Aid - CWS Titl	\$606,476.00	\$0.00	\$535,893.28	\$70,582.72	88.36%
7498	ARRA/State Pass-thro	\$1,551,727.00	\$0.00	\$1,851,221.84	(\$299,494.84)	119.30%
8182	Health Fees	\$5,000.00	\$0.00	\$4,552.90	\$447.10	91.06%
8198	Patient Care Other	\$275,000.00	\$0.00	\$239,252.04	\$35,747.96	87.00%
8212	Other General Reimbu	\$10,000.00	\$0.00	\$31,153.85	(\$21,153.85)	311.54%
8757	Welfare Repayments	\$3,500.00	\$0.00	\$4,500.03	(\$1,000.03)	128.57%
8759	Reimbursements - AFC	\$76,000.00	\$0.00	\$69,307.54	\$6,692.46	91.19%
8760	Reimbursements - BHI	\$200,210.00	\$0.00	\$123,214.85	\$76,995.15	61.54%

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Placer County  
P&L Financial Analysis Inquiry  
Fiscal Period: Month 14 2011 Appn Yr: 2011  
Act/Bal: Year Activity

Style: Tabular

Dept: 14

Org:

Summarize by: Appn No 53020 Client and Program Aid Secondary Summarize by: (None)

Primary Detail by: Object Lvl 3 Secondary Detail by: (None)

Exclude Enc/Prenc: No

Accrued Revenues: Included

Object Lvl 3	Object Lvl 3 Title	Department Budget	Enc/Preenc	Actual	Balance	% of Budget
8782	Contributions from Oth	\$534.00	\$0.00	\$0.00	\$534.00	0.00%
<b>Revenue Total</b>		<b>\$23,296,162.00</b>	<b>\$0.00</b>	<b>\$24,045,676.59</b>	<b>(\$749,514.59)</b>	<b>103.22%</b>
1003	Extra Help	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2140	Gen Liability Ins	\$1,666.00	\$0.00	\$0.00	\$1,666.00	0.00%
2555	Prof/Spec Svcs - Purch	\$1,872,727.00	\$2.00	\$935,039.15	\$937,685.85	49.93%
2701	Publications & Legal N	\$825.00	\$0.00	\$0.00	\$825.00	0.00%
2709	Countywide System Cr	\$5,941.00	\$0.00	\$5,941.00	\$0.00	100.00%
2955	Prof & Spec Serv & Me	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
3025	County Share - IHSS	\$5,000,000.00	\$0.00	\$4,567,711.75	\$432,288.25	91.35%
3026	IHSS - Provider Benefi	\$985,800.00	\$0.00	\$1,100,400.00	(\$114,600.00)	111.63%
3030	Aid to Families - AFDC	\$11,195,343.00	\$0.00	\$11,583,173.03	(\$387,830.03)	103.46%
3035	Aid to Adoptive Childre	\$4,594,636.00	\$0.00	\$5,006,717.00	(\$412,081.00)	108.97%
3040	Aid to Child - Foster	\$5,315,801.00	\$0.00	\$5,709,304.40	(\$393,503.40)	107.40%
3042	Emergency Asst AFDC	\$670,433.00	\$0.00	\$597,223.30	\$73,209.70	89.08%
3062	Client Ancillary Costs	\$2,344.00	\$0.00	\$4,044.27	(\$1,700.27)	172.54%
3075	SED Payments	\$400,000.00	\$0.00	\$469,555.00	(\$69,555.00)	117.39%
3079	Support & Care Rent	\$13,069.00	\$0.00	\$39,222.47	(\$26,153.47)	300.12%
3080	Support & Care of Pers	\$4,616,766.00	\$4.00	\$5,460,675.79	(\$843,913.79)	118.28%
3081	Support & Care -Med, I	\$171,171.00	\$0.00	\$164,039.74	\$7,131.26	95.83%
3086	Aid to Refugees	\$15,000.00	\$0.00	\$12,124.67	\$2,875.33	80.83%
3090	Aid to Indigents	\$1,287,490.00	\$0.00	\$1,477,611.10	(\$190,121.10)	114.77%
3105	Interim Assistance	\$655,801.00	\$0.00	\$0.00	\$655,801.00	0.00%
5001	Intrafund Transfers	(\$200,000.00)	\$0.00	\$0.00	(\$200,000.00)	0.00%
5556	I/T - Professional Servi	\$55,000.00	\$0.00	\$46,935.72	\$8,064.28	85.34%
<b>Expend Total</b>		<b>\$36,659,813.00</b>	<b>\$6.00</b>	<b>\$37,179,718.39</b>	<b>(\$519,911.39)</b>	<b>101.42%</b>
<b>Net Income (Loss)</b>		<b>(\$13,363,651.00)</b>		<b>(\$13,134,047.80)</b>		

506

PAS DOCUMENT NO.

*Technical*

**BUDGET REVISION**

**POST DATE:**

DEPT NO.	DOC TYPE	Total \$ Amount	TOTAL LINES
12	BR	41,580.00	2

Cash Transfer Required

Reserve Cancellation Required

Establish Reserve Required

Auditor-Controller

County Executive

Board of Supervisors

**ESTIMATED REVENUE ADJUSTMENT**

**APPROPRIATION ADJUSTMENT**

DEPT NO.	T/C	Rev	Fund	Sub Fund	OCA	PCA	OBJ 3	PROJ.	PROJ. DTL	AMOUNT	DEPT NO.	T/C	Rev	Fund	Sub Fund	OCA	PCA	OBJ 3	PROJ.	PROJ. DTL	AMOUNT
12	006		502	55	996855	96855	8172			20,790.00	12	014		502	55	996855	96855	2657			20,790.00
<b>TOTAL</b>											<b>TOTAL</b>										
20,790.00											20,790.00										

2011 JUL 28 AM 10:21

REASON FOR REVISION: TO INCREASE BUDGETED REVENUE FOR REALIZED SEWER CONNCECTION FEES AND INCREASE APPROPRIATIONS FOR SAC COUNTY WASTEWATER TREATMENT.

Prepared by Valerie Bayne Ext 6803  
 Department Head Valerie Bayne  
 Board of Supervisors \_\_\_\_\_

Date: 7/27/11  
 Page: \_\_\_\_\_

Budget Revision # \_\_\_\_\_ FOR INDIVIDUAL DEPT USE

507

Requestor: VBAYNE  
Performance Accounting

Page 1 of 1  
Date/Time of Report: 7/28/2011 09:58:33

Placer County  
Revenue Financial Analysis Inquiry  
Fiscal Period: Month 13 2011 Appn Yr: 2011  
Act/Bal: Year Activity

Style: Tabular

Dept: 12

Org:

Summarize by: Appn No 68550 CSA28 Z55 Lavoti Trc Swr/Wtr Secondary Summarize by: (None)

Primary Detail by: Object Lvl 3 Secondary Detail by: (None)

Accrued Revenue: Not Included

Object Lvl 3	Object Lvl 3 Title Appn/Dept	Budget	Cash Revenue	Under/(Over)	% of Budget
6950 Interest		\$2,615.00	\$3,113.43	(\$498.43)	119.06%
8105 Direct Charges		\$108,508.00	\$108,913.20	(\$405.20)	100.37%
8172 Sewer Connection Fe		\$0.00	\$20,790.00	(\$20,790.00)	0.00%
8176 Inspection Fees		\$158.00	\$216.00	(\$58.00)	136.71%
		\$111,281.00	\$133,032.63	(\$21,751.63)	119.55%

508

Requestor: VBAYNE  
Performance Accounting

Page 1 of 1  
Date/Time of Report: 7/28/2011 09:58:07

Placer County  
Expenditure Financial Analysis Inquiry  
Fiscal Period: Month 13 2011 Appn Yr: 2011  
Act/Bal: Year Activity

Style: Tabular

Dept: 12

Org:

Summarize by: Appn No 68550 CSA28 Z55 Lavoti Trc Swr/Wtr Secondary Summarize by: (None)

Primary Detail by: Object Lvl 3 Secondary Detail by: (None)

Object Lvl 3	Object Lvl 3 Title	Appn Budget	Enc/Preenc	Expend	Balance	% of Budget
2140	Gen Liability Ins	\$138.00	\$0.00	\$0.00	\$138.00	0.00%
2508	Collection Charges	\$1,002.00	\$0.00	\$1,073.89	(\$71.89)	107.17%
2524	Postage	\$0.00	\$0.00	\$0.02	(\$0.02)	0.00%
2549	Construction Projects	\$1,064.00	\$0.00	\$0.00	\$1,064.00	0.00%
2550	Administration	\$1,633.00	\$0.00	\$1,858.36	(\$225.36)	113.80%
2555	Prof/Spec Svcs - Purch	\$4,000.00	\$0.00	\$3,570.04	\$429.96	89.25%
2556	Prof/Spec Svcs - County	\$299.00	\$0.00	\$148.51	\$150.49	49.67%
2657	Sacto Co W/W Treatme	\$77,283.00	\$0.00	\$96,113.97	(\$18,830.97)	124.37%
2670	Roseville W/W Treatme	\$2,932.00	\$0.00	\$4,554.31	(\$1,622.31)	155.33%
2709	Countywide System Ch	\$0.00	\$0.00	\$22.00	(\$22.00)	0.00%
2840	Special Dept Expense	\$1,278.00	\$0.00	\$1,226.00	\$52.00	95.93%
2932	Mileage	\$0.00	\$0.00	\$0.03	(\$0.03)	0.00%
2970	Water & Sewage - Spec	\$14,532.00	\$0.00	\$15,690.00	(\$1,158.00)	107.97%
2971	Environmental Engineer	\$10,274.00	\$0.00	\$6,576.79	\$3,697.21	64.01%
5600	Appropriation for Contin	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
		\$119,435.00	\$0.00	\$130,833.92	(\$11,398.92)	109.54%

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Placer County  
P&L Financial Analysis Inquiry  
Fiscal Period: Month 13 2011 Appn Yr: 2011  
Act/Bal: Year Activity

Style: Tabular

Dept:

Org:

Summarize by: Appn No 89360 Other Debt Service Secondary Summarize by: (None)

Primary Detail by: Object Lvl 3 Secondary Detail by: (None)

Exclude Enc/Prenc: No

Accrued Revenues: Included

Object Lvl 3	Object Lvl 3 Title	Department Budget	Enc/Preenc	Actual	Balance	% of Budget
6950 Interest		\$5,400.00	\$0.00	\$5,678.13	(\$278.13)	105.15%
6955 Interest with Fiscal Age		\$2,400.00	\$0.00	\$57.27	\$2,342.73	2.39%
8780 Contributions from Oth		\$4,010,625.00	\$0.00	\$4,400,612.66	(\$389,987.66)	109.72%
8782 Contributions from Oth		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
8950 Sales of Bonds		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
8965 Proceeds Refunded Ce		\$0.00	\$0.00	\$8,165,000.00	(\$8,165,000.00)	0.00%
<b>Revenue Total</b>		<b>\$4,018,425.00</b>	<b>\$0.00</b>	<b>\$12,571,348.06</b>	<b>(\$8,552,923.06)</b>	<b>312.84%</b>
2555 Prof/Spec Svcs - Purch		\$22,000.00	\$0.00	\$5,565.27	\$16,434.73	25.30%
2709 Countywide System Ct		\$802.00	\$0.00	\$802.00	\$0.00	100.00%
3551 Transfer Out A-87 Cost		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
3810 Lease Purchase Princip		\$2,275,000.00	\$0.00	\$2,275,000.00	\$0.00	100.00%
3830 Lease Purchase Intere:		\$2,211,110.00	\$0.00	\$2,200,066.26	\$11,043.74	99.50%
3838 Interest on Other L/T D		\$0.00	\$0.00	\$140,523.75	(\$140,523.75)	0.00%
3865 Refunded Certs Paym		\$0.00	\$0.00	\$955,750.00	(\$955,750.00)	0.00%
3866 Refunded Lease Paym		\$0.00	\$0.00	\$8,012,722.92	(\$8,012,722.92)	0.00%
5550 I/T - Administration		\$8,900.00	\$0.00	\$8,900.00	\$0.00	100.00%
<b>Expend Total</b>		<b>\$4,517,812.00</b>	<b>\$0.00</b>	<b>\$13,599,330.20</b>	<b>(\$9,081,518.20)</b>	<b>301.02%</b>
<b>Net Income (Loss)</b>		<b>(\$499,387.00)</b>		<b>(\$1,027,982.14)</b>		

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