



OFFICE OF THE
AUDITOR-CONTROLLER
COUNTY OF PLACER

TO: Honorable Board of Supervisors
FROM: Andrew C. Sisk, Auditor-Controller *AS*
DATE: August 18, 2015
SUBJECT: Final Budget Revisions for FY 2014-15

Action Requested:

Approve Budget Revisions for the fiscal year ended June 30, 2015 to comply with the requirements of the County Budget Act and appropriations limits set by Proposition No. 4.

Background/Discussion:

To complete the accounting transactions for the fiscal year ended June 30, 2015, we need final budget revisions for the following appropriations: Kings Beach Center (2200), Dewitt Development (6200), Appropriation for Contingencies-Fund 100 (9992), Personnel (10500), Building Maintenance (10650), GF Contribution-Facilities and Infrastructure (10790), Employee Benefits (11480), Criminal Justice Other Programs (21480), GF Contribution Public Safety (21700), Housing (32560), Human Services (53070), CSA28 Z06A1 Sheridan SW&W (68060), CSA28 Z24 Applegate Sewer (68240).

Fiscal Impact:

In accordance with Government Code Sections 29000 through 29144, Board approved budget revisions are required for over-expended appropriations and for capital assets or projects. The attached year-end budget revisions to increase appropriations are offset by increased revenue, cancelled reserves or adjusted expenditures and do not require additional County resources.

Attachments:

Attachment 1 – FY 2014-15 Budget Revisions (10 ea)
Attachment 2 – FY 2014-15 Budget Revisions for Capital Assets (3 ea)

**Honorable Board of Supervisors
 Board approval of FY2014-2015 Budget Revisions
 August 18, 2015**

Attachment 1

Fund	Appropriation Title	Increase Appropriation/ Decrease in Transfer Ins	Increase Revenue	Cancel Reserves/Fund Balance
100	10500-Personnel	30,000.00		
100	9992-Appropriation for Contingencies-Fund 100		30,000.00	
100	10650-Building Maintenance	1,700,000.00		
100	9992-Appropriation for Contingencies-Fund 100		1,700,000.00	
100	10790-GF Contrib-Facilities and Infrastructure	6,500,000.00		
100	21480-Criminal Justice Other Programs	100,000.00		
100	21700-GF Contribution Public Safety	1,200,000.00		
100	9992-Appropriation for Contingencies-Fund 100		7,800,000.00	
100	11480-Employee Benefits	1,000,000.00	1,000,000.00	
100	53070-Human Services	587,000.00	587,000.00	
106	32560-Housing	5,140,000.00	5,140,000.00	
220	2200-Kings Beach Center	186,400.00	186,400.00	
220	6200-Dewitt Development	6,849,457.66		6,849,457.66
502	68060-CSA28 Z06A1 Sheridan SW&W	62,000.00		62,000.00
502	68240-CSA28 Z24 Applegate Sewer	44,940.00	44,940.00	

PAS DOCUMENT NO.

BR for FY2015

BUDGET REVISION

POST DATE: 13012015

DEPT NO.	DOC TYPE	Total \$ Amount	TOTAL LINES
17	BR	60,000.00	2

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

- Auditor-Controller
- County Executive
- Board of Supervisors

153

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
10	006		100		999992	99992	6106			30,000.00	17	014		100		991050	91050	2555			30,000.00
TOTAL											TOTAL										
30,000.00											30,000.00										

2015 AUG -4 PM 4:44
AUDITOR-CONTROLLER

REASON FOR REVISION: Increase appn for Personnel Professional Services. Offset by General Fund discretion revenue.

Prepared by Jon Harned Ext 4003
 Department Head [Signature]
 Board of Supervisors _____

Date: 8/3/15
 Page: _____

Budget Revision # _____ FOR INDIVIDUAL DEPT USE

Requestor: LYOSHIDA
Performance Accounting

Page 1 of 1
Date/Time of Report: 8/4/2015 17:03:52

154

Placer County
Expenditure Financial Analysis Inquiry
Fiscal Period: Month 13 2015 Appn Yr: 2015
Act/Bal: Year Activity

Style: Tabular

Dept: 17

Org:

Summarize by: Appn No 10500 Personnel Secondary Summarize by: (None)

Primary Detail by: Fund Secondary Detail by: (None)

Fund	Fund Title	Appn Budget	Enc/Preenc	Expend	Balance	% of Budget
100	General Fund	\$2,573,957.77	\$61,900.81	\$2,540,595.06	(\$28,538.10)	101.11%
		\$2,573,957.77	\$61,900.81	\$2,540,595.06	(\$28,538.10)	101.11%

Facility Service to do journal to transfer cash

BUDGET REVISION

POST DATE:

DEPT NO.	DOC TYPE	Total \$ Amount	TOTAL LINES
12	BR	3,400,000.00	4

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

- Auditor-Controller
- County Executive
- Board of Supervisors

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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
10	006		100		999992	99992	6100			1,600,000.00	12	020		100		991065	91065	5002			1,000,000.00
10	006		100		999992	99992	6107			100,000.00	12	020		100		991065	91065	5011			700,000.00
TOTAL											TOTAL										
1,700,000.00											1,700,000.00										

2015 AUG -5 AM 10:26
AUDITOR-CONTROLLER

REASON FOR REVISION: TO DECREASE TRANSFERS IN FROM THE GENERAL FUND AND PUBLIC SAFETY FUND TO REFLECT ACTUALS IN THE BUILDING MAINTENANCE BUDGET.

Prepared by Valerie Bayne Ext 6803
 Department Head Valerie Bayne
 Board of Supervisors _____

Date: 7/31/15
 Page: _____

Budget Revision # _____ FOR INDIVIDUAL DEPT USE

Placer County
P&L Financial Analysis Inquiry
Fiscal Period: Month 13 2015 Appn Yr: 2015
Act/Bal: Year Activity

Style: Tabular

Dept: 12

Org:

Summarize by: Appn No 10650 Building Maintenance Secondary Summarize by: (None)

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

Exclude Enc/Prenc: No

Accrued Revenues: Not Included

Object Lvl 3	Object Lvl 3 Title	Department Budget	Enc/Prenc	Actual	Balance	% of Budget
6965 Rents & Concessions		\$45,000.00	\$0.00	\$40,552.50	\$4,447.50	90.12%
7479 Other Govts-Trial Court		\$200,000.00	\$0.00	\$221,878.11	(\$21,878.11)	110.94%
8196 Buildings & Grounds Sr		\$1,439,800.00	\$0.00	\$950,477.26	\$489,322.74	66.01%
8212 Other General Reimbur		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
8527 Transfer In A-87 Costs		\$1,581,569.00	\$0.00	\$1,581,559.00	\$10.00	100.00%
8755 Donation		\$0.00	\$0.00	\$25.00	(\$25.00)	0.00%
8764 Miscellaneous Revenue		\$4,200.00	\$0.00	\$89.00	\$4,111.00	2.12%
Revenue Total		\$3,271,569.00	\$0.00	\$2,794,580.87	\$476,988.13	85.42%
1001 Employee Paid Sick Le		\$0.00	\$0.00	\$9,161.33	(\$9,161.33)	0.00%
1002 Salaries and Wages		\$2,823,937.00	\$0.00	\$2,407,059.62	\$416,877.38	85.24%
1003 Extra Help		\$16,949.00	\$0.00	\$29,503.87	(\$12,554.87)	174.07%
1005 Overtime & Call Back		\$50,000.00	\$0.00	\$55,917.70	(\$5,917.70)	111.84%
1010 Cafeteria Plans (Non-P		\$168,419.00	\$0.00	\$133,669.78	\$34,749.22	79.37%
1018 Taxable Meal Reimburs		\$0.00	\$0.00	\$2,028.50	(\$2,028.50)	0.00%
1300 P.E.R.S.		\$624,043.00	\$0.00	\$518,306.02	\$105,736.98	83.06%
1301 F.I.C.A.		\$219,856.00	\$0.00	\$190,953.01	\$28,902.99	86.85%
1303 Other - Post Employme		\$203,604.00	\$0.00	\$161,918.01	\$41,685.99	79.53%
1310 Employee Group Ins		\$672,623.00	\$0.00	\$495,367.99	\$177,255.01	73.65%
1315 Workers Comp Insuran		\$108,466.00	\$0.00	\$110,180.95	(\$1,714.95)	101.58%
1320 Retired Employee Grp		\$344,897.00	\$0.00	\$336,507.61	\$8,389.39	97.57%
1325 401 (k) Employer Matcl		\$750.00	\$0.00	\$0.00	\$750.00	0.00%
2017 Uniforms		\$3,000.00	\$0.00	\$27.00	\$2,973.00	0.90%
2051 Communication Service		\$80,000.00	\$0.00	\$105,376.02	(\$25,376.02)	131.72%
2052 Communication Service		\$10,000.00	\$0.00	\$8,239.00	\$1,761.00	82.39%
2085 Household Expense		\$170,000.00	\$0.00	\$134,356.86	\$35,643.14	79.03%
2086 Refuse Disposal		\$245,000.00	\$0.00	\$225,742.22	\$19,257.78	92.14%

Placer County
P&L Financial Analysis Inquiry
Fiscal Period: Month 13 2015 Appn Yr: 2015
Act/Bal: Year Activity

Style: Tabular

Dept: 12

Org:

Summarize by: Appn No 10650 Building Maintenance Secondary Summarize by: (None)

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

Exclude Enc/Prenc: No

Accrued Revenues: Not Included

Object Lvl 3	Object Lvl 3 Title	Department Budget	Enc/Preenc	Actual	Balance	% of Budget
2273	Parts	\$25,000.00	\$0.00	\$19,962.86	\$5,037.14	79.85%
2290	Maintenance - Equipme	\$12,000.00	\$0.00	\$7,982.61	\$4,017.39	66.52%
2404	Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2405	Materials - Bldgs & Imp	\$371,184.25	\$0.00	\$356,426.75	\$14,757.50	96.02%
2415	Campus Services-PCG	\$424,696.00	\$0.00	\$497,594.88	(\$72,898.88)	117.16%
2439	Membership/Dues	\$500.00	\$0.00	\$165.00	\$335.00	33.00%
2481	PC Acquisition	\$4,000.00	\$0.00	\$0.00	\$4,000.00	0.00%
2511	Printing	\$6,000.00	\$0.00	\$7,225.41	(\$1,225.41)	120.42%
2512	Laundry/Dry Cleaning	\$8,000.00	\$0.00	\$8,151.53	(\$151.53)	101.89%
2523	Office Supplies & Exp	\$7,000.00	\$0.00	\$4,914.19	\$2,085.81	70.20%
2524	Postage	\$2,000.00	\$0.00	\$2,517.21	(\$517.21)	125.86%
2549	Construction Projects	\$0.00	\$0.00	\$20,460.45	(\$20,460.45)	0.00%
2555	Prof/Spec Svcs - Purch	\$3,069,160.94	\$25,712.00	\$2,510,363.31	\$533,085.63	82.63%
2556	Prof/Spec Svcs - Counl	\$50,000.00	\$0.00	\$1,117.16	\$48,882.84	2.23%
2559	County Litter Program	\$0.00	\$0.00	\$208.60	(\$208.60)	0.00%
2570	Media / Video Services	\$0.00	\$0.00	\$210.64	(\$210.64)	0.00%
2701	Publications & Legal N	\$3,000.00	\$0.00	\$286.95	\$2,713.05	9.56%
2709	Countywide System Ch	\$15,915.00	\$0.00	\$19,680.00	(\$3,765.00)	123.66%
2710	Rents & Leases - Equip	\$6,000.00	\$0.00	\$16,111.94	(\$10,111.94)	268.53%
2744	Small Tools & Instrume	\$8,000.00	\$0.00	\$24,459.63	(\$16,459.63)	305.75%
2770	Fuels & Lubricants	\$5,000.00	\$0.00	\$4,118.10	\$881.90	82.36%
2838	Special Dept Expense-	\$5,000.00	\$0.00	\$3,527.00	\$1,473.00	70.54%
2840	Special Dept Expense	\$121,900.00	\$0.00	\$147,727.36	(\$25,827.36)	121.19%
2844	Training	\$5,000.00	\$0.00	\$2,814.00	\$2,186.00	56.28%
2853	Safety Clothing - Other	\$0.00	\$0.00	\$962.75	(\$962.75)	0.00%
2920	Inventory Purchases	\$0.00	\$0.00	(\$1,029.51)	\$1,029.51	0.00%

Placer County
P&L Financial Analysis Inquiry
Fiscal Period: Month 13 2015 Appn Yr: 2015
Act/Bal: Year Activity

Style: Tabular

Dept: 12

Org:

Summarize by: Appn No 10650 Building Maintenance Secondary Summarize by: (None)

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

Exclude Enc/Prenc: No

Accrued Revenues: Not Included

Object Lvl 3	Object Lvl 3 Title	Department Budget	Enc/Preenc	Actual	Balance	% of Budget
2931	Travel & Transportation	\$2,000.00	\$0.00	\$10.00	\$1,990.00	0.50%
2932	Mileage	\$2,500.00	\$0.00	\$434.95	\$2,065.05	17.40%
2933	Lodging	\$1,000.00	\$0.00	\$305.28	\$694.72	30.53%
2941	County Vehicle Mileage	\$200,000.00	\$0.00	\$206,461.00	(\$6,461.00)	103.23%
2964	Meals/Food Purchases	\$500.00	\$0.00	\$106.00	\$394.00	21.20%
2965	Utilities	\$3,917,466.00	\$0.00	\$3,002,136.55	\$915,329.45	76.63%
2970	Water & Sewage - Spe	\$10,080.00	\$0.00	\$7,215.00	\$2,865.00	71.58%
5002	I/T-IN County General F	(\$6,992,085.00)	\$0.00	(\$4,159,304.92)	(\$2,832,780.08)	59.49%
5004	I/T-IN Road Fund	(\$159,000.00)	\$0.00	(\$209,545.49)	\$50,545.49	131.79%
5008	I/T-IN County Office Blk	(\$475,000.00)	\$0.00	(\$597,968.34)	\$122,968.34	125.89%
5009	I/T-IN County Library Fi	(\$8,000.00)	\$0.00	(\$16,545.96)	\$8,545.96	206.82%
5010	I/T-IN Fire Protection Fi	(\$5,200.00)	\$0.00	(\$7,424.17)	\$2,224.17	142.77%
5011	I/T-IN Public Safety Fur	(\$5,546,022.00)	\$0.00	(\$4,181,231.57)	(\$1,364,790.43)	75.39%
5310	I/T-OUT Employee Ben	\$56,083.00	\$0.00	\$58,432.26	(\$2,349.26)	104.19%
5404	I/T-OUT Maintenance -	\$391,859.00	\$0.00	\$54,106.17	\$337,752.83	13.81%
5550	I/T-OUT Administration	\$450,000.00	\$0.00	\$484,120.30	(\$34,120.30)	107.58%
5552	I/T-OUT MIS Services	\$88,845.00	\$0.00	\$88,991.72	(\$146.72)	100.17%
5556	I/T-OUT Professional S	\$57,187.00	\$0.00	\$177,881.74	(\$120,694.74)	311.05%
5965	I/T-OUT Utilities	\$0.00	\$0.00	\$25,581.63	(\$25,581.63)	0.00%
9041	Cost Allocation In/Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expend Total		\$1,883,113.19	\$25,712.00	\$3,514,036.46	(\$1,656,635.27)	187.97%
Net Income (Loss)		\$1,388,455.81		(\$745,167.59)		

PAS DOCUMENT NO.

BR for FY 2015

BUDGET REVISION

POST DATE: *13012015*

DEPT NO.	DOC TYPE	Total \$ Amount	TOTAL LINES
17	BR	2,000,000.00	2

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

- Auditor-Controller
- County Executive
- Board of Supervisors

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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
17	006		100		991148	91148	8798			1,000,000.00	17	014		100		991148	91148	1001			1,000,000.00
TOTAL										1,000,000.00	TOTAL										1,000,000.00

2015 AUG - 4 PM 4:44
AUDITOR-CONTROLLER

REASON FOR REVISION: To increase appropriation for retiree paid health benefits, offset by revenue for the retiree paid sick leave.

Prepared by Jon Harned Ext 4003
 Department Head *[Signature]*
 Board of Supervisors _____

Date: 8/3/15
 Page: _____

Budget Revision # _____ FOR INDIVIDUAL DEPT USE

Requestor: LYOSHIDA
Performance Accounting

Page 1 of 1
Date/Time of Report: 8/4/2015 17:04:11

161

Placer County
Expenditure Financial Analysis Inquiry
Fiscal Period: Month 13 2015 Appn Yr: 2015
Act/Bal: Year Activity

Style: Tabular

Dept: 17

Org:

Summarize by: Appn No 11480 Employee Benefits Secondary Summarize by: (None)

Primary Detail by: Fund Secondary Detail by: (None)

Fund	Fund Title	Appn Budget	Enc/Preenc	Expend	Balance	% of Budget
100	General Fund	\$2,011,116.53	\$123,538.55	\$2,416,075.77	(\$528,497.79)	126.28%
		\$2,011,116.53	\$123,538.55	\$2,416,075.77	(\$528,497.79)	126.28%

PAS DOCUMENT NO.

BR for 2015

BUDGET REVISION

POST DATE:

DEPT NO.	DOC TYPE	Total \$ Amount	TOTAL LINES
14	BR	1,174,000.00	4

Cash Transfer Required

Reserve Cancellation Required

Establish Reserve Required

Auditor-Controller

County Executive

Board of Supervisors

162

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
14	006		100		530730	60700	7401			\$ 555,000	14	014		100		530730	60700	2555			\$ 555,000
14	006		100		530730	60700	7981			\$ 32,000	14	014		100		530730	60700	3037			\$ 32,000
TOTAL										\$ 587,000	TOTAL										\$ 587,000

REASON FOR REVISION: Increase Revenues and Expenditures for Expanded Subsidized Employment (ESE) and Childcare services.

Prepared by Brian Rupprecht Ext 3193

Department Head *[Signature]*

Board of Supervisors _____

Date: 8/3/15

Page: _____

Budget Revision # _____ FOR INDIVIDUAL DEPT USE



**Placer County
Health and Human Services Department**

**MEMORANDUM
Administrative Services**

Date: August 3, 2015
To: Lynn Yoshida
From: Stan Hapak, Administrative and Fiscal Operations Manager *SH*
Subject: HHS Budget Revisions for FY2015

2015 AUG -4 AM 11:55

AUDITOR-CONTROL

HHS has two budget revisions related to the closeout of FY2015. They are summarized as follows:

**Justification for Budget Revision-Livestock Trailer
FY14-15**

The FY14-15 Final Budget for Animal Services included spending authority to purchase a Livestock Trailer. The amount included in the Budget was \$10,745. Animal Services uses this type of equipment to transport large animals when necessary. The two primary needs for this type of trailer are to respond to wildfires by removing horses from the danger area and to seize large animals in suspected negligence cases.

When the Division initiated the procurement process in May of 2015, it was found the budget amount was not sufficient to purchase the trailer that was needed. The addition of livestock panels to the proposed purchase was the major reason why the new trailer cost more than the initial budget. Staff felt that it was necessary to add these panels because they facilitate the loading and unloading of animals. This is important when time is of the essence and quick loading is needed as is often the case in a wildfire situation.

Based on this information, a FY14/15 Budget Revision of \$1,255 is needed to provide the additional spending authority required to complete the purchase of this Equipment.

**Justification for Budget Revision
Expanded Subsidized Employment & Childcare
FY14-15**

The FY14-15 Final Budget for Human Services included spending authority for Expanded Subsidized Employment (ESE) and Childcare services. During the fiscal year the allocation for Expanded Subsidized employment was increase and as a result the program expanded with increased costs. In addition, Human Services saw an increase in demand for Childcare services due to more clients being placed in Welfare to Work activities. Realignment revenues were used to offset the cost of both ESE and Childcare services.

Based on this information, a FY14-15 Budget Revision of \$587,000 is needed to provide additional revenue and spending authority.

Perspective, Hope, and Opportunity

Placer County
Financial Transaction Summary Inquiry
Month 13 2015

Inquired Key:

Dept: 6 Community Development
Doc Type:
Doc Dept:
OCA:

Doc	Obj												
Dept	Doc No / Sfx / Seq	Dept Ref	Doc No / Sfx / Seq	Post Date	TC	OCA	PCA	Lvl 3	Trans Amt	Rvs?			
Vendor No	/Sfx Name	Fund	Project No	Detail	Grant No	Detail	GL Acct						
Invoice Description													
4	JV308345 003 000	06		13/01/2015	410	HS0100	93256	8965	5,140,000.00	<input type="checkbox"/>			
		106							3010				
Proceeds from Refunded Bonds													
4	JV308345 005 000	06		13/01/2015	410	HS0100	93256	8965	276,777.50	<input type="checkbox"/>			
		106							3010				
Proceeds: Prior DS funds													
4	JV308350 001 000	06	JV308345 005 000	13/01/2015	410	HS0100	93256	8965	-276,777.50	<input checked="" type="checkbox"/>			
		106							3010				
Correction: wired out 105/100													
									Total for Inquiry:	5,140,000.00	<input checked="" type="checkbox"/>		

Placer County
 Financial Transaction Summary Inquiry
 Month 13 2015

Inquired Key:

Dept: 6 Community Development
 Doc Type:
 Doc Dept:
 OCA:

Doc					Obj					Trans Amt	Rvs?	
Dept	Doc No / Sfx / Seq	Dept Ref	Doc No / Sfx / Seq	Post Date	TC	OCA	PCA	Lvl 3				
Vendor No	/Sfx Name	Fund	Project No	Detail	Grant No	Detail	GL Acct					
Invoice Description												
4	JV308345 004 000	06		13/01/2015	407	HS0100	93256	8951			-45,471.60	<input type="checkbox"/>
		106									3010	
Issuance Discount												
Total for Inquiry:											-45,471.60	

Placer County
Financial Transaction Summary Inquiry
Month 13 2015

Inquired Key:

Dept: 6 Community Development
Doc Type:
Doc Dept:
OCA:

Doc	Obj												
Dept	Doc No / Sfx / Seq	Dept Ref	Doc No / Sfx / Seq	Post Date	TC	OCA	PCA	Lvl 3	Trans Amt	Rvs?			
Vendor No	/Sfx Name	Fund	Project No	Detail	Grant No	Detail	GL Acct						
Invoice Description													
4	JV308345 002 000	06		13/01/2015	405	HS0100	93256	3820	25,234.01	<input type="checkbox"/>			
		106							3050				
COI: Underwriter Discount													
4	JV308345 007 000	06		13/01/2015	405	HS0100	93256	3820	52,429.10	<input type="checkbox"/>			
		106							3050				
COI													
4	JV308345 008 000	06		13/01/2015	405	HS0100	93256	3820	5,891.14	<input type="checkbox"/>			
		106							3050				
COI: Surety Bond													
									Total for Inquiry:	83,554.25	<input checked="" type="checkbox"/>		

Placer County
Financial Transaction Summary Inquiry
Month 13 2015

Inquired Key:

Dept: 6 Community Development
Doc Type:
Doc Dept:
OCA:

Doc					Obj					Trans Amt	Rvs?
Dept	Doc No / Sfx / Seq	Dept Ref	Doc No / Sfx / Seq	Post Date	TC	OCA	PCA	Lvl 3			
Vendor No	/Sfx Name		Fund	Project No	Detail	Grant No	Detail	GL Acct			
Invoice Description											
4	JV308345	006 000	06		13/01/2015	405	HS0100	93256	3865	5,281,777.50	<input type="checkbox"/>
			106							3050	

Refunding 2006 Series C

Total for Inquiry: 5,281,777.50 ✓

Accounting Journal Voucher Entry Document Detail List

Document Number **JV308345**

User ID: **EGAGNIE**
 Document Status: **APPR**
 Fiscal Year: **2015**
 Post Date: **13/01/2015**

169

Doc	Doc	Doc	Total	Total
Dept	Type	No	Amount	Lines
04	JV	JV308345	21,513,750.48	9

Line#	Code	Dept	OCA	PCA	OL3	Rvrs	Amount	Invoice Description	GLAcct/SubGL	RefDocNo	Sfx	Grant/Detail	Project/Detail	User Code1	User Code2	User Code3
1	411	06	HS0100	93256		N	5,346,071.89	Proceeds from Refunded Bonds	1030 23000							
			Appn 32560	Fund 106		SubF 100										
2	405	06	HS0100	93256	3820	N	25,234.01	COI: Underwriter Discount								
			Appn 32560	Fund 106		SubF 100										
3	410	06	HS0100	93256	8965	N	5,140,000.00	Proceeds from Refunded Bonds								
			Appn 32560	Fund 106		SubF 100										
4	407	06	HS0100	93256	8951	N	45,471.60	Issuance Discount								
			Appn 32560	Fund 106		SubF 100										
5	410	06	HS0100	93256	8965	N	276,777.50	Proceeds: Prior DS funds								
			Appn 32560	Fund 106		SubF 100										
6	405	06	HS0100	93256	3865	N	5,281,777.50	Refunding 2006 Series C								
			Appn 32560	Fund 106		SubF 100										
7	405	06	HS0100	93256	3820	N	52,429.10	COI								
			Appn 32560	Fund 106		SubF 100										
8	405	06	HS0100	93256	3820	N	5,891.14	COI: Surety Bond								
			Appn 32560	Fund 106		SubF 100										
9	412	06	HS0100	93256		N	5,340,097.74	Pmt to Defeas 06 Series C	1030 23000							
			Appn 32560	Fund 106		SubF 100										

COPY

S/B 063-3865
Fund 105, SF 100/200/300
JV 308350

Total Document Amount 21,513,750.48

Explanation: To record RDA Housing Bonds refunding: 2015 Series B refunding 2006 Series C

DEBIT AUTHORIZED AND APPROVED

DOCUMENT PREPARED BY:

Debit Dept/Agency Signature _____ Date _____

Preparer's Name _____ Phone _____

Preparer's Signature _____ Date _____

Debit Dept/Agency Signature _____ Date _____

Department Signature _____ Date _____

AUDITOR-CONTROLLER

Approving Signature _____ Date _____

N 308345

PLACER COUNTY REDEVELOPMENT
Fund 106 - Subfund 100 (OCA HS0100, PCA 93256)

		DEBIT	CREDIT	B/S	P&L
1.	1030-010000	Proceeds from Refunded Certs	5,346,071.89	(5,346,071.89)	
	3820	Underwriter Discount	25,234.01		(25,234.01)
	8965	Proceeds from Refunded Certs			5,140,000.00
	8951	OI Discount	45,471.60		(45,471.60)
	8965	Proceeds: available funds			276,777.50
2.	3865	Refunding 2006 Series C	5,281,777.50		(5,281,777.50)
	3820	Cost of Issuance	52,429.10		(52,429.10)
	3820	Cost of Issuance Surety Bond	5,891.14		(5,891.14)
	1030-010000	Payment to Defeas 06 Series C		5,340,097.74	
		<i>To pay to escrow agent to defease 2006 Series C Bonds</i>			
Balance in 1030 (Fiscal Agent) and revenue: COI partially paid				(5,974.15)	5,974.15

10,756,875.24 10,756,875.24

JV Total

21,513,750.48

BNY Mellon Balance	
Account #	Balance
578937	5,281,777.50 - Not county funds
578938	5,974.15 - remaining COI
<u>5,287,751.65</u>	

Estimated Sources and Uses of Funds

Private Purpose

*105-100
298/101*

*106
298/504*

The estimated sources and uses of funds are summarized below.

	2015A Bonds Amount	2015B Bonds Amount
Sources:		
Principal Amount	\$15,930,000.00	\$5,140,000.00
Plus: Net Original Issue Premium	143,490.45	-
Less: Original Issue Discount	-	(45,471.60)
Plus: 2006 Series A Bonds and 2006 Series B Bonds - Available Funds	823,209.38	-
Plus: 2006 Series C Bonds- Available Funds	-	276,777.50
Less: Underwriter's Discount	(119,934.74)	(25,234.01)
Total Sources	<u>\$16,776,765.09</u>	<u>\$5,346,071.89</u>
Uses:		
Redeem 2006 Series A Bonds <i>298/101</i>	\$13,577,598.75	\$ -
Redeem 2006 Series B Bonds	3,005,610.63	-
Redeem 2006 Series C Bonds <i>298/504</i>	-	5,281,777.50
Costs of Issuance Fund ⁽¹⁾	193,555.71	64,294.39
Total Uses	<u>\$16,776,765.09</u>	<u>\$5,346,071.89</u>

(1) Costs of Issuance include fees and expenses for Bond Counsel, Disclosure Counsel, Fiscal Consultant, Municipal Advisor, Trustee, premium for the Reserve Policy, Successor Agency administrative staff, County Counsel as general counsel to the Successor Agency, printing expenses, rating fee and other costs related to the issuance of the 2015 Bonds.

0.00 *

① 13,577,598.75 +

3,005,610.63 +

16,583,209.38 *

0.00 *



BNY MELLON

The Bank of New York Mellon Trust Company, N.A.

010311 XBNEF604 002233

COUNTY OF PLACER
KIMBERLY HAWLEY
2976 RICHARDSON DRIVE
2ND FLOOR
AUBURN, CA 95603

Go Paperless. Securely access your account online to view your statements. Ask your BNY Mellon contact how we can help you access your accounts, enter your own transactions or submit an audit confirmation online. Also be sure to ask how Connect(SM), our new web-based, single sign-on platform can help you go paperless.

Visit us at www.bnymellon.com

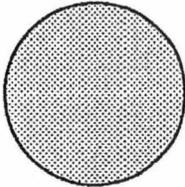
Account Statement

Statement Period 07/01/2014 Through 06/30/2015

Account 578224
SUCCESSOR AGENCY TO THE PLACER COUNTY
RDA TAX ALLOCATION REVENUE REFUNDING
BONDS SERIES 2015 B BD PRO ESC

CLIENT SERVICE MANAGER: FRANK RYAN STRUNK
400 SOUTH HOPE STREET, SUAIM: 901-0400
LOS ANGELES, 90071
213-553-4381
FRANKRYAN.STRUNK@BNYMELLON.COM

Account Overview



Percent of all Investments	Asset Classification	Market Value
100%	CASH AND SHORT TERM	5,281,777.50
100%	TOTAL OF ALL INVESTMENTS	5,281,777.50

*not tracking
NOT County funds*

Summary of Assets Held

Asset Classification	Market Value	Cost	Accrued Income	Est Annual Income	Market Yield
CASH AND SHORT TERM	5,281,777.50	5,281,777.50	0.00	0.00	0.00%
ACCOUNT TOTALS	5,281,777.50	5,281,777.50	0.00	0.00	0.00%

Summary of Cash Transactions

Transaction Category	Current Period			Year-to-Date	
	Income	Principal	Realized Gains/Losses	Income	Principal
OPENING BALANCE	0.00	0.00		0.00	0.00
OTHER CASH ADDITIONS	0.00	5,281,777.50	0.00	0.00	5,281,777.50
CLOSING BALANCE	0.00	5,281,777.50	0.00	0.00	5,281,777.50

The above cash transactions summary is provided for information purposes only and may not reflect actual taxable income or deductible expenses as reportable under the Internal Revenue Code.

C 9 0000 M 1 PDS \$ 74.690



BNY MELLON

The Bank of New York Mellon Trust Company, N.A.

010311 XBNEF604 003230

COUNTY OF PLACER
KIMBERLY HAWLEY
2976 RICHARDSON DRIVE
2ND FLOOR
AUBURN, CA 95603

Account Statement

Statement Period 07/01/2014 Through 06/30/2015

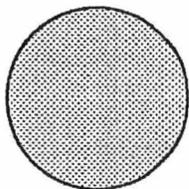
Account 578223
SUCCESSOR AGENCY TO THE PLACER COUNTY
RDA TAX ALLOCATION REVENUE REFUNDING
BONDS SERIES 2015 B BD PRO COI

Go Paperless. Securely access your account online to view your statements. Ask your BNY Mellon contact how we can help you access your accounts, enter your own transactions or submit an audit confirmation online. Also be sure to ask how Connect(SM), our new web-based, single sign-on platform can help you go paperless.

CLIENT SERVICE MANAGER: FRANK RYAN STRUNK
400 SOUTH HOPE STREET, SUAIM: 901-0400
LOS ANGELES, 90071
213-553-4381
FRANKRYAN.STRUNK@BNYMELLON.COM

Visit us at www.bnymellon.com

Account Overview



Percent of all Investments	Asset Classification	Market Value
100%	CASH AND SHORT TERM	5,974.15
100%	TOTAL OF ALL INVESTMENTS	5,974.15

COI

Summary of Assets Held

Asset Classification	Market Value	Cost	Accrued Income	Est Annual Income	Market Yield
CASH AND SHORT TERM	5,974.15	5,974.15	0.00	0.00	0.00%
ACCOUNT TOTALS	5,974.15	5,974.15	0.00	0.00	0.00%

Summary of Cash Transactions

Transaction Category	Current Period			Year-to-Date	
	Income	Principal	Realized Gains/Losses	Income	Principal
OPENING BALANCE	0.00	0.00		0.00	0.00
OTHER CASH ADDITIONS	0.00	58,403.25	0.00	0.00	58,403.25
OTHER CASH DISBURSEMENTS	0.00	52,429.10 -	0.00	0.00	52,429.10 -
CLOSING BALANCE	0.00	5,974.15	0.00	0.00	5,974.15

The above cash transactions summary is provided for information purposes only and may not reflect actual taxable income or deductible expenses as reportable under the Internal Revenue Code.

C 9 0000 M 1 P03 S 74487

**COUNTY OF PLACER
BOARD OF SUPERVISORS
TUESDAY, APRIL 28, 2015
SUMMARY ACTION
9:00 a.m.**

Jack Duran, District 1
Robert Weygandt, District 2, Vice Chairman
Jim Holmes, District 3
Kirk Uhler, District 4, Chairman
Jennifer Montgomery, District 5

David Boesch, County Executive
Holly Heinzen, Chief Assistant County Executive Officer
Gerald O. Carden, County Counsel
Ann Holman, Clerk of the Board

County Administrative Center, 175 Fulweiler Avenue, Auburn, CA 95603

Materials related to an item on this Agenda submitted to the Board after distribution of the agenda packet are available for public inspection at the Clerk of the Board of Supervisors Office, 175 Fulweiler Avenue, Auburn, during normal business hours. Placer County is committed to ensuring that persons with disabilities are provided the resources to participate fully in its public meetings. If you require disability-related modifications or accommodations, including auxiliary aids or services, please contact the Clerk of the Board. If requested, the agenda shall be provided in appropriate alternative formats to persons with disabilities. All requests must be in writing and must be received by the Clerk five business days prior to the scheduled meeting for which you are requesting accommodation. Requests received after such time will be accommodated only if time permits.

**MEETING LOCATION:
North Tahoe Event Center
8318 North Lake Boulevard
Kings Beach, CA 96143**

9:00 a.m.

FLAG SALUTE – Led by Chairman Uhler

STATEMENT OF MEETING PROCEDURES - Read by Clerk.

PUBLIC COMMENT: Rob Weston, West Shore Association, and Marynell Hartnet, Tahoe Real Estate Group, requested assistance in advertising to show that businesses, recreation sites, and parks along Highway 89 are open during the road construction. Linda Slack-Cruz thanked the Board for the presentation yesterday regarding Tahoe funding.

SUPERVISOR'S COMMITTEE REPORTS – Chairman Uhler and Supervisor Weygandt, reported about benefits gained from their federal advocacy trip to Washington D.C., highlighting the Kings Beach Commercial Core Project and forest health and management. The Placer County conservation planning was referred to as a model. Supervisor Montgomery represented the Air Pollution Control District in Washington D.C. and discussed how to help businesses be more resilient during road construction and impacts from forest fires, labeled as "chronic" and ways to get assistance.

TIMED ITEMS TO BE DISCUSSED AT THE TIME SHOWN
--

9:05 a.m.

1. COUNTY EXECUTIVE/ECONOMIC DEVELOPMENT

a. Presentation - Tahoe Public Art

1. Received a presentation by Tahoe Public Art updating the Board on the status of the Kings Beach roundabout public art project.

9:20 a.m.

2. COUNTY EXECUTIVE/ECONOMIC DEVELOPMENT

a. Presentation –Tahoe City Downtown Association

1. Received a presentation from the Tahoe City Downtown Association providing the Board

3. Authorized the Department to advertise for bids.
20. REVENUE SHARING – In approving the following appropriations, the Placer County Board of Supervisors makes the finding that each and every approved contribution serves a public purpose by promoting the general welfare of the County and its inhabitants; therefore, the County benefits.
- a. Stand Up Placer
 1. Approved appropriation of \$1,250 in Revenue Sharing monies to Stand Up Placer for their Stand Up and Dance event, as requested by Supervisor Weygandt (\$250), Supervisor Holmes (\$500) and Supervisor Uhler (\$500).
 - b. Auburn Host Lions Club
 1. Approved appropriation of \$200 in Revenue Sharing monies to the Auburn Host Lions Club for their 21st Annual Charity Golf Event to benefit programs for the blind and visually impaired and Lions International Sight Campaigns, as requested by Supervisor Holmes (\$200).
 - c. Sacramento Blue Star Moms
 1. Approved appropriation of \$200 in Revenue Sharing monies to the Sacramento Blue Star Moms for their "Honor Those Who Serve – Armed Forces Day Gala", as requested by Supervisor Weygandt (\$100), and Supervisor Holmes (\$100).
21. SHERIFF
- a. Morgue Transportation and Diener Services
 1. Approved the cancellation of competitive Bid No. 10397 for Morgue Transportation and Diener Services.
 2. Approved the award of competitive Request for Proposals No. 10408 to Statewide Mortuary Transport & Support, Inc., of Sacramento, CA for Morgue Transportation and Diener Services for a budgeted Net County Cost of \$156,000 for the period of May 1, 2015 through June 30, 2016.
 3. Authorized the Sheriff's Office to negotiate a Blanket Purchase Order with Truckee Tahoe Mortuary of Truckee, CA for Morgue Transportation Services for a budgeted Net County Cost of \$11,000 for the period of May 1, 2015 through June 30, 2016.
 4. Approved the option to renew the resulting blanket purchase orders for two additional one-year terms, with renewal amounts not to exceed 10 percent of the recommended aggregate contract amounts of \$167,000.
 5. Authorized the Purchasing Manager to execute the resulting blanket purchase orders.
22. SUCCESSOR AGENCY
- a. **MOVED FOR DISCUSSION** Resolution confirming issuance of refunding bonds
 1. Adopt a Resolution confirming the issuance of refunding bonds, approving preliminary and final official statements and providing for other matters properly related thereto.

End of Consent Agenda

CONSENT ITEM MOVED FOR DISCUSSION

**ADJOURNED AS THE PLACER COUNTY BOARD OF SUPERVISORS AND
CONVENED AS THE SUCCESSOR AGENCY TO THE FORMER
PLACER COUNTY REDEVELOPMENT AGENCY**

22. SUCCESSOR AGENCY

- a. Resolution confirming issuance of refunding bonds
 1. Resolution 2015-074 adopted confirming the issuance of refunding bonds, approving preliminary and final official statements and providing for other matters properly related thereto.

MOTION Holmes/Montgomery/Unanimous

AYES: Duran, Weygandt, Holmes, Uhler, Montgomery

**ADJOURNED AS THE SUCCESSOR AGENCY
TO THE FORMER PLACER COUNTY REDEVELOPMENT AGENCY
AND RECONVENED AS THE PLACER COUNTY BOARD OF SUPERVISORS**

**Memorandum
Office of Jenine Windeshausen
Treasurer-Tax Collector**



To: The Board of the Successor Agency
to the former Placer County Redevelopment Agency

From: Jenine Windeshausen, Treasurer-Tax Collector

Date: April 28, 2015

Subject: Resolution Approving the Preliminary Official Statement related to the Refinancing of Outstanding Successor Agency Bond Obligations

Action Requested:

Adopt a resolution confirming the issuance of refunding bonds, approving preliminary and final official statements and providing for other matters properly relating thereto.

BACKGROUND:

In 2006, the Placer County Redevelopment Agency issued bonds to finance improvements in the North Lake Tahoe and North Auburn Redevelopment Areas and to provide financing related to countywide low-income housing. Those bonds are listed below.

<u>ISSUE</u>	<u>Outstanding Balance</u>	<u>Original Issue</u>
2006, Series A - N. Lake Tahoe	\$13,275,000	\$15,765,000
2006, Series B - N. Auburn	\$ 2,940,000	\$ 3,520,000
2006, Series C - Countywide Housing	\$ 5,125,000	\$ 5,865,000

Effective in June of 2011, actions taken by the State of California dissolved all redevelopment agencies in the State and left in place successor agencies to wind up the affairs of the former redevelopment agencies. Since the redevelopment agency dissolution action adopted by the State of California, refunding of outstanding debt is required to be approved by the Successor Agency, by the Oversight Board and then by the Department of Finance (DOF).

On February 3, 2015, your Board considered the refunding of the Successor Agency's outstanding bonds for the purpose of reducing the interest rate, resulting in reduced annual debt service payments. This savings will result in more tax increment for the County and other local agencies because less of the annual tax increment will be needed to cover the annual debt service payments.

Specifically, on February 3, 2015, your Board adopted Resolution No. 215-029 approving the issuance of the 2015 refunding bonds Series A and taxable Series B by

PAS DOCUMENT NO.

Facility Service to do journal to transfer cash

BUDGET REVISION

POST DATE:

DEPT NO.	DOC TYPE	Total \$ Amount	TOTAL LINES
12	BR	372,800.00	10

Cash Transfer Required

Reserve Cancellation Required

Establish Reserve Required

Auditor-Controller

County Executive

Board of Supervisors

177

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		220	200	990220	90220	6950			100.00	12	014		220	200	990220	90220	2086			4,500.00
12	006		220	200	990220	90220	6965			152,600.00	12	014		220	200	990220	90220	2550			9,500.00
12	006		220	200	990220	90220	8764			100.00	12	014		220	200	990220	90220	2555			32,000.00
12	006		220	200	990220	90220	8779			33,600.00	12	014		220	200	990220	90220	2556			102,250.00
											12	014		220	200	990220	90220	2840			150.00
											12	014		220	200	990220	90220	2965			38,000.00
TOTAL										186,400.00	TOTAL										186,400.00

REASON FOR REVISION: TO CREATE A NEW BUDGET FOR FY14/15 FOR THE KINGS BEACH CENTER.

Prepared by Valerie Bayne Ext 6803
 Department Head Valerie Bayne
 Board of Supervisors _____

Date: 7/31/15
 Page: _____

Budget Revision # _____ FOR INDIVIDUAL DEPT USE

Placer County
 P&L Financial Analysis Inquiry
 Fiscal Period: Month 13 2015 Appn Yr: 2015
 Act/Bal: Year Activity

Style: Tabular
 Dept: 12
 Org:
 Summarize by: Appn No 2200 Kings Beach Center Secondary Summarize by: (None)
 Primary Detail by: Object Lvl 3 Secondary Detail by: (None)
 Exclude Enc/Prenc: No

Accrued Revenues: Not Included

Object Lvl 3	Object Lvl 3 Title	Department Budget	Enc/Prenc	Actual	Balance	% of Budget
6950	Interest	\$0.00	\$0.00	\$106.76	(\$106.76)	0.00%
6965	Rents & Concessions	\$0.00	\$0.00	\$152,581.18	(\$152,581.18)	0.00%
8764	Miscellaneous Revenue	\$0.00	\$0.00	\$184.80	(\$184.80)	0.00%
8779	Contributions from Gen	\$0.00	\$0.00	\$33,616.74	(\$33,616.74)	0.00%
Revenue Total		\$0.00	\$0.00	\$186,489.48	(\$186,489.48)	0.00%
2086	Refuse Disposal	\$0.00	\$0.00	\$4,627.93	(\$4,627.93)	0.00%
2550	Administration	\$0.00	\$0.00	\$9,136.07	(\$9,136.07)	0.00%
2555	Prof/Spec Svcs - Purch	\$0.00	\$5,000.00	\$27,303.54	(\$32,303.54)	0.00%
2556	Prof/Spec Svcs - Counl	\$0.00	\$0.00	\$102,236.83	(\$102,236.83)	0.00%
2840	Special Dept Expense	\$0.00	\$0.00	\$129.06	(\$129.06)	0.00%
2965	Utilities	\$0.00	\$0.00	\$38,056.05	(\$38,056.05)	0.00%
Expend Total		\$0.00	\$5,000.00	\$181,489.48	(\$186,489.48)	0.00%
Net Income (Loss)		\$0.00		\$0.00		

Placer County
 P&L Financial Analysis Inquiry
 Fiscal Period: Month 13 2015 Appn Yr: 2015
 Act/Bal: Year Activity

Style: Tabular
 Dept: 12
 Org:

Summarize by: Appn No 6200 Dewitt Development Secondary Summarize by: (None)
 Primary Detail by: Object Lvl 3 Secondary Detail by: (None)
 Exclude Enc/Prenc: No

Accrued Revenues: Not Included

Object Lvl 3	Object Lvl 3 Title	Department Budget	Enc/Preenc	Actual	Balance	% of Budget
6950	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
6961	DeWitt Property Rent	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
6970	Investment Income	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
8188	Campus Services-PCG	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
8193	Other Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Revenue Total		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1002	Salaries and Wages	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1010	Cafeteria Plans (Non-P	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1300	P.E.R.S.	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1301	F.I.C.A.	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1303	Other - Post Employme	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1310	Employee Group Ins	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2051	Communication Service	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2290	Maintenance - Equipme	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2333	Capital Asset Transfer	\$0.00	\$0.00	\$5,750,658.60	(\$5,750,658.60)	0.00%
2404	Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2405	Materials - Bldgs & Imp	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2511	Printing	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2524	Postage	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2550	Administration	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2555	Prof/Spec Svcs - Purch	\$32,282.50	\$0.00	\$0.00	\$32,282.50	0.00%
2556	Prof/Spec Svcs - Count	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2709	Countywide System Ch	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2710	Rents & Leases - Equip	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2727	Rents & Leases - Bldgs	\$2.00	\$0.00	\$0.00	\$2.00	0.00%
2744	Small Tools & Instrume	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

Requestor: VBAYNE
 Performance Accounting

Page 2 of 2
 Date/Time of Report: 8/3/2015 16:27:02

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Placer County
 P&L Financial Analysis Inquiry
 Fiscal Period: Month 13 2015 Appn Yr: 2015
 Act/Bal: Year Activity

Style: Tabular
 Dept: 12
 Org:

Summarize by: Appn No 6200 Dewitt Development Secondary Summarize by: (None)
 Primary Detail by: Object Lvl 3 Secondary Detail by: (None)
 Exclude Enc/Prenc: No

Accrued Revenues: Not Included

Object Lvl 3	Object Lvl 3 Title	Department Budget	Enc/Preenc	Actual	Balance	% of Budget
2840	Special Dept Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2941	County Vehicle Mileage	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2965	Utilities	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2970	Water & Sewage - Spe	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
3780	Contrib to Other Funds	\$0.00	\$0.00	\$1,098,799.06	(\$1,098,799.06)	0.00%
5600	Appropriation for Contir	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
9041	Cost Allocation In/Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expend Total		\$32,284.50	\$0.00	\$6,849,457.66	(\$6,817,173.16)	21215.93%
Net Income (Loss)		(\$32,284.50)		(\$6,849,457.66)		

PAS DOCUMENT NO.

Facility Service to do journal to transfer cash

BUDGET REVISION

FUND 502 SUBFUND 006 GL2420 SUB GL 552000

POST DATE:

DEPT NO.	DOC TYPE	Total \$ Amount	TOTAL LINES
12	BR	62,000.00	1

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

- Auditor-Controller
- County Executive
- Board of Supervisors

182

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	014		502	6	996806	96806	2970				62,000.00
TOTAL											TOTAL											
0.00											62,000.00											

REASON FOR REVISION: TO INCREASE APPROPRIATIONS AND CANCEL RESERVES IN CSA28 Z6 SHERIDAN SEWER FOR UNANTICIPATED REPAIRS.

Prepared by Valerie Bayne Ext 6803
 Department Head Valerie Bayne
 Board of Supervisors _____

Date: 7/31/15
 Page: _____

Budget Revision # _____ FOR INDIVIDUAL DEPT USE

Placer County
P&L Financial Analysis Inquiry
Fiscal Period: Month 13 2015 Appn Yr: 2015
Act/Bal: Year Activity

Style: Tabular

Dept: 12

Org:

Summarize by: Appn No 68060 CSA28 Z06A1 Sheridan SWW Secondary Summarize by: (None)

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

Exclude Enc/Prenc: No

Accrued Revenues: Not Included

Object Lvl 3	Object Lvl 3 Title	Department Budget	Enc/Preenc	Actual	Balance	% of Budget
6950	Interest	\$2,222.00	\$0.00	\$1,007.70	\$1,214.30	45.35%
8105	Direct Charges	\$237,416.00	\$0.00	\$227,932.87	\$9,483.13	96.01%
8176	Inspection Fees	\$798.00	\$0.00	\$0.00	\$798.00	0.00%
8333	Capital Asset Transfer	\$0.00	\$0.00	\$29,354.71	(\$29,354.71)	0.00%
Revenue Total		\$240,436.00	\$0.00	\$258,295.28	(\$17,859.28)	107.43%
2050	Communication Service	\$4,000.00	\$0.00	\$2,545.45	\$1,454.55	63.64%
2140	Gen Liability Ins	\$356.00	\$0.00	\$165.00	\$191.00	46.35%
2273	Parts	\$2,500.00	\$0.00	\$8,560.68	(\$6,060.68)	342.43%
2290	Maintenance - Equipm	\$1,000.00	\$0.00	\$369.37	\$630.63	36.94%
2405	Materials - Bldgs & Imp	\$2,500.00	\$0.00	\$5,579.89	(\$3,079.89)	223.20%
2422	Medical, Dental & Lab	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
2508	Collection Charges	\$2,266.00	\$0.00	\$2,216.53	\$49.47	97.82%
2524	Postage	\$0.00	\$0.00	\$127.60	(\$127.60)	0.00%
2534	Operating Materials	\$0.00	\$0.00	\$847.70	(\$847.70)	0.00%
2550	Administration	\$1,910.00	\$0.00	\$2,600.69	(\$690.69)	136.16%
2555	Prof/Spec Svcs - Purch	\$63,537.23	\$20,687.77	\$53,543.27	(\$10,693.81)	116.83%
2556	Prof/Spec Svcs - Coun	\$1,000.00	\$0.00	\$152.01	\$847.99	15.20%
2709	Countywide System Ch	\$113.00	\$0.00	\$159.00	(\$46.00)	140.71%
2710	Rents & Leases - Equip	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
2727	Rents & Leases - Bldgs	\$10,845.76	\$11.18	\$10,732.73	\$101.85	99.06%
2744	Small Tools & Instrume	\$0.00	\$0.00	\$189.87	(\$189.87)	0.00%
2840	Special Dept Expense	\$35,000.00	\$0.00	\$17,280.44	\$17,719.56	49.37%
2862	Landfill Dump Fee	\$0.00	\$0.00	\$324.28	(\$324.28)	0.00%
2965	Utilities	\$35,000.00	\$0.00	\$28,368.75	\$6,631.25	81.05%
2970	Water & Sewage - Spe	\$77,000.00	\$0.00	\$126,005.00	(\$49,005.00)	163.64%
2971	Environmental Enginee	\$11,000.00	\$0.00	\$31,812.00	(\$20,812.00)	289.20%

Placer County
 P&L Financial Analysis Inquiry
 Fiscal Period: Month 13 2015 Appn Yr: 2015
 Act/Bal: Year Activity

Style: Tabular

Dept: 12

Org:

Summarize by: Appn No 68060 CSA28 Z06A1 Sheridan SWW Secondary Summarize by: (None)

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

Exclude Enc/Prenc: No

Accrued Revenues: Not Included

Object Lvl 3	Object Lvl 3 Title	Department Budget	Enc/Preenc	Actual	Balance	% of Budget
3702 Bldg & Impr Depreciat		\$0.00	\$0.00	\$79,256.97	(\$79,256.97)	0.00%
3704 Infrastructure Deprecia		\$0.00	\$0.00	\$129,616.03	(\$129,616.03)	0.00%
3838 Interest on Other L/T D		\$0.00	\$0.00	\$3,222.40	(\$3,222.40)	0.00%
5600 Appropriation for Contir		\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
Expend Total		\$254,127.99	\$20,698.95	\$503,675.66	(\$270,246.62)	206.34%
Net Income (Loss)		(\$13,691.99)		(\$266,079.33)		

PLACER COUNTY PAS
 TRIAL BALANCE BY FUND - SUBFUND
 REPORT PERIOD FM 01 FY 2016

185

PERCENT OF YEAR ELAPSED 008.33%

Fund: 502 County Service Area Enterprise Fund

Subfund: 006 CSA 28 Z06A1 Sheridan Ent

GL ACCT	Norm BAL	SUBSID ACCT	Title	BEGIN BALANCE	DEBIT	CREDIT	END BALANCE
1000	DEBIT		Cash in Treasury	85,054.67	1,174.69	38,082.25	48,147.11
1034	DEBIT		Pooled Cash - Cafr Adjustments	0.00	0.00	0.00	0.00
1071	DEBIT	1000	A/R Subsidiary Control	0.00-	0.00	0.00	0.00-
1071	DEBIT	3000	Accounts Receivable	4,349.76	0.00	1,087.44	3,262.32
1071	DEBIT	19000	A/R Facility Services	0.00	0.00	0.00	0.00
1080	CREDIT		Allowance for Uncollected Accts/Rec	0.00	0.00	0.00	0.00
1095	DEBIT		Investment Interest Receivable	87.25	87.25-	0.00	0.00
1610	DEBIT		Land	19,028.21	0.00	0.00	19,028.21
1620	DEBIT		Buildings & Improvements	3,367,891.94	0.00	0.00	3,367,891.94
1630	CREDIT		Accumulated Deprec Bldg & Imp	647,497.48-	0.00	0.00	647,497.48-
1660	DEBIT		Construction in Progress	0.00	0.00	0.00	0.00
1670	DEBIT		Infrastructure	4,486,915.35	0.00	0.00	4,486,915.35
1680	CREDIT		Accumulated Depreciation Infrastructure	1,148,666.11-	0.00	0.00	1,148,666.11-
2020	CREDIT		Vouchers Payable	34,865.43-	34,865.43	0.00	0.00
2021	CREDIT		Vouchers DD Payable	2,757.49-	3,262.31	504.82	0.00
2030	CREDIT	1000	Accounts Payable	3,654.00-	0.00	0.00	3,654.00-
2040	CREDIT	1000	Due to Other Funds	0.00	0.00	0.00	0.00
2220	CREDIT		Matured Bonds Payable	0.00	0.00	0.00	0.00
2230	CREDIT		Bond Interest Payable	0.00	0.00	0.00	0.00
2241	CREDIT		Capital Lease Interest Payable	0.00	0.00	0.00	0.00
2261	CREDIT	554000	Trust & Agency Payable	0.00	0.00	0.00	0.00
2300	CREDIT	217000	Advances From Fnd 260/700	0.00	0.00	0.00	0.00
2300	CREDIT	218000	Advances From Fnd 260/800	60,000.00-	0.00	0.00	60,000.00-
2300	CREDIT	219000	Advances From Fnd 220/450	370,000.00-	0.00	0.00	370,000.00-
2320	CREDIT		Bonds Outstanding	0.00	0.00	0.00	0.00
2400	CREDIT	514000	General Reserve	0.00	0.00	0.00	0.00
2410	CREDIT		Unassigned Fund Balance	0.00	0.00	0.00	0.00
2420	CREDIT	182000	Des Long Term Debt	0.00	0.00	0.00	0.00
2420	CREDIT	550000	Assigned-Future Occ/Unfn Lblty	0.00	0.00	0.00	0.00
2420	CREDIT	551000	Assigned-Advances Received	0.00	0.00	0.00	0.00
2420	CREDIT	552000	Assigned-Conting	100,385.00-	0.00	0.00	100,385.00-

PLACER COUNTY PAS
 TRIAL BALANCE BY FUND - SUBFUND
 REPORT PERIOD FM 01 FY 2016

186

PERCENT OF YEAR ELAPSED 008.33%

Fund: 502 County Service Area Enterprise Fund
Subfund: 006 CSA 28 Z06A1 Sheridan Ent

GL ACCT	Norm BAL	SUBSID ACCT	Title	BEGIN BALANCE	DEBIT	CREDIT	END BALANCE
2430	CREDIT		Capital Contributions	0.00	0.00	0.00	0.00
2440	CREDIT	17000	R/E Reserved for Encumbrances	0.00	0.00	0.00	0.00
2444	CREDIT		Net Assets Invstd in Cap Assets Net Dbt	6,077,671.91-	0.00	0.00	6,077,671.91-
2450	CREDIT	2000	Unreserved R/E - Available	0.00	0.00	0.00	0.00
2450	CREDIT	4000	Unreserved R/E - Fixed Assets	0.00	0.00	0.00	0.00
2450	CREDIT	5000	Unresvd R/E - Other Long Term	0.00	0.00	0.00	0.00
2450	CREDIT	541000	Unreserved R/E - Available	0.00-	0.00	0.00	0.00-
2450	CREDIT	542000	Unreserved R/E - Fixed Assets	0.00-	0.00	0.00	0.00-
2450	CREDIT	544000	Unresvd R/E - Other Long Term	0.00	0.00	0.00	0.00
2451	CREDIT		Unreserved R/E - Available	0.00	0.00	0.00	0.00
2464	CREDIT		Net Assets Unrestricted	502,869.19	0.00	0.00	502,869.19
2950	CREDIT		USE GL ACCT 5900	0.00	0.00	0.00	0.00
3010	CREDIT		Revenue & Other Sources	0.00	0.00	0.00	0.00
3050	DEBIT		Expenditures & Other Uses	0.00	504.82	45.49	459.33
3059	DEBIT		CAFR Exp Adj-Fixed Asset	0.00	0.00	0.00	0.00
4010	DEBIT		Estimated Revenues	0.00	237,719.00	0.00	237,719.00
4011	DEBIT		Revenue Dept Budget Control	0.00	237,719.00	0.00	237,719.00
4050	CREDIT		Appropriations	0.00	0.00	264,870.00	264,870.00-
4051	CREDIT		Expenditure Department Budget Control	0.00	0.00	264,870.00	264,870.00-
4070	DEBIT		Budgetary Fund Balance	0.00	264,870.00	237,719.00	27,151.00
4071	DEBIT		Department Budget Control Offset	0.00	264,870.00	237,719.00	27,151.00
4090	CREDIT		Reserve For Encumbrances	20,698.95-	0.00	0.00	20,698.95-
9999	DEBIT		System Clearing Account	0.00	0.00	0.00	0.00
				\$0.00	\$1,044,898.00	\$1,044,898.00	\$0.00

**PLACER COUNTY
ACCOUNTING JOURNAL ENTRY**

PAS DOC NUMBER

STANDARD & FAST ENTRY DATA

PAGE 1

PAGE 1 OF 1

187

DEPT NO	DOC TYPE	TOTAL \$ AMOUNT	TOTAL LINES
12	JV	\$ 124,000.00	2

Control No. _____

REF NO.	DEPT NO.	T CODE	REV	OCA	PCA	REFERENCE DOC NO / SUFFIX	OBJ LEV 3	TRANSACTION AMOUNT		DESCRIPTION	GL ACCOUNT	SUB GL ACCOUNT
								DEBIT	CREDIT			
01	12	411		996806	96806			62,000.00		Year End Budget Revision	2420	552000
02	12	402		996806	96806				62,000.00	Year End Budget Revision	2464	
03												
04												
05												
06												
07												
08												
09												
10												
11												
12												
								62,000.00	62,000.00			

2015 AUG -4 PM 3:02
FOR CONTROL

To post with BR

EXPLANATION: TO CANCEL RESERVES FOR CSA 28 Z 6 SHERIDAN SEWER AND INCREASE APPROPRIATIONS FOR EMERGENCY REPAIRS.

DEBIT AUTHORIZED AND APPROVED:

DOCUMENT PREPARED BY:

Debit Dept/Agency Signature Date

VALERIE BAYNE 6803 7/31/2015
Preparer Ext. Date

AUDITOR / CONTROLLER:

Debit Dept/Agency Signature Date

Valerie Bayne
Dept Signature Date

Signature Date

PAS DOCUMENT NO.

Facility Service to do journal to transfer cash

BUDGET REVISION

POST DATE:

DEPT NO.	DOC TYPE	Total \$ Amount	TOTAL LINES
12	BR	89,880.00	2

Cash Transfer Required

Reserve Cancellation Required

Establish Reserve Required

Auditor-Controller

County Executive

Board of Supervisors

188

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	24	996824	96824	8779			44,940.00	12	014		502	24	996824	96824	3838			44,940.00
TOTAL										44,940.00	TOTAL										44,940.00

REASON FOR REVISION: TO INCREASE REVENUES AND APPROPRIATIONS FOR APPLGATE SEWER INTEREST PAYMENT ON SOLID WASTE ENTERPRISE
LOAN.

Prepared by Valerie Bayne Ext 6803
Department Head Valerie Bayne
Board of Supervisors _____

Date: 7/31/15
Page: _____

Budget Revision # _____ FOR INDIVIDUAL DEPT USE

AUDITOR-CONTRO.
2015 AUG -4 PM 3:02

Placer County
P&L Financial Analysis Inquiry
Fiscal Period: Month 13 2015 Appn Yr: 2015
Act/Bal: Year Activity

Style: Tabular

Dept: 12

Org:

Summarize by: Appn No 68240 CSA28 Z24 Applegate Sewer Secondary Summarize by: (None)

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

Exclude Enc/Prenc: No

Accrued Revenues: Not Included

Object Lvl 3	Object Lvl 3 Title	Department Budget	Enc/Preenc	Actual	Balance	% of Budget
6950	Interest	\$0.00	\$0.00	\$311.17	(\$311.17)	0.00%
8105	Direct Charges	\$43,676.00	\$0.00	\$44,807.80	(\$1,131.80)	102.59%
8333	Capital Asset Transfer (\$0.00	\$0.00	\$245,566.53	(\$245,566.53)	0.00%
8764	Miscellaneous Revenue	\$0.00	\$0.00	\$53.75	(\$53.75)	0.00%
8779	Contributions from Gen	\$0.00	\$0.00	\$44,939.47	(\$44,939.47)	0.00%
Revenue Total		\$43,676.00	\$0.00	\$335,678.72	(\$292,002.72)	768.57%
2050	Communication Service	\$2,964.00	\$0.00	\$5,090.91	(\$2,126.91)	171.76%
2086	Refuse Disposal	\$0.00	\$0.00	\$594.00	(\$594.00)	0.00%
2140	Gen Liability Ins	\$181.00	\$0.00	\$83.00	\$98.00	45.86%
2273	Parts	\$500.00	\$0.00	\$293.86	\$206.14	58.77%
2404	Maintenance Services	\$0.00	\$0.00	\$789.50	(\$789.50)	0.00%
2405	Materials - Bldgs & Imp	\$1,000.00	\$0.00	\$973.38	\$26.62	97.34%
2508	Collection Charges	\$690.00	\$0.00	\$389.79	\$300.21	56.49%
2549	Construction Projects	\$75,000.00	\$0.00	\$0.00	\$75,000.00	0.00%
2550	Administration	\$2,034.00	\$0.00	\$2,533.17	(\$499.17)	124.54%
2555	Prof/Spec Svcs - Purch	\$4,968.42	\$0.00	\$37,638.64	(\$32,670.22)	757.56%
2556	Prof/Spec Svcs - Count	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
2710	Rents & Leases - Equip	\$13,516.00	\$0.00	\$20,551.90	(\$7,035.90)	152.06%
2744	Small Tools & Instrume	\$0.00	\$0.00	\$60.07	(\$60.07)	0.00%
2770	Fuels & Lubricants	\$0.00	\$0.00	\$177.64	(\$177.64)	0.00%
2840	Special Dept Expense	\$7,500.00	\$0.00	\$10,765.44	(\$3,265.44)	143.54%
2862	Landfill Dump Fee	\$0.00	\$0.00	\$285.46	(\$285.46)	0.00%
2965	Utilities	\$1,000.00	\$0.00	\$530.19	\$469.81	53.02%
2970	Water & Sewage - Spe	\$74,249.00	\$0.00	\$82,995.00	(\$8,746.00)	111.78%
2971	Environmental Enginee	\$8,800.00	\$0.00	\$29,766.00	(\$20,966.00)	338.25%
3702	Bldg & Impr Depreciati	\$0.00	\$0.00	\$1,554.19	(\$1,554.19)	0.00%

Placer County
 P&L Financial Analysis Inquiry
 Fiscal Period: Month 13 2015 Appn Yr: 2015
 Act/Bal: Year Activity

Style: Tabular
 Dept: 12
 Org:

Summarize by: Appn No 68240 CSA28 Z24 Applegate Sewer Secondary Summarize by: (None)
 Primary Detail by: Object Lvl 3 Secondary Detail by: (None)
 Exclude Enc/Prenc: No

Accrued Revenues: Not Included

Object Lvl 3	Object Lvl 3 Title	Department Budget	Enc/Preenc	Actual	Balance	% of Budget
3704	Infrastructure Deprecia	\$0.00	\$0.00	\$316,760.94	(\$316,760.94)	0.00%
3778	Operating Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
3838	Interest on Other L/T D	\$0.00	\$0.00	\$44,939.47	(\$44,939.47)	0.00%
5600	Appropriation for Contir	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.00%
Expend Total		\$202,902.42	\$0.00	\$556,772.55	(\$353,870.13)	274.40%
Net Income (Loss)		(\$159,226.42)		(\$221,093.83)		

**Honorable Board of Supervisors
 Board approval of FY2014-2015 Budget Revisions (Capital Assets)
 August 18, 2015**

Attachment 2

Fund	Appropriation Title	Object Level 3-Line Item	Increase Appropriation
100	22390-Animal Service	4451-Equipment	1,255.00
100	22390-Animal Service	1002-Salaries and Wages	(1,255.00)
150	22400-Open Space	4171-Intangible Assets - Non Depreciable	33,000.00
150	22400-Open Space	2840-Special Dept Expense	(33,000.00)
140	10780-Capital Improvements	4451-Equipment	34,454.00
140	10780-Capital Improvements	4151-Buildings & Improvements	(34,454.00)

PAS DOCUMENT NO.

BR for FY 2015

BUDGET REVISION

POST DATE:

DEPT NO.	DOC TYPE	Total \$ Amount	TOTAL LINES
BR		2,510.00	2

Cash Transfer Required

Reserve Cancellation Required

Establish Reserve Required

Auditor-Controller

County Executive

Board of Supervisors

192

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	
											14	015				992239	BAS08	1002				1,255.00
											14	014				992239	BAS08	4451				1,255.00
TOTAL											TOTAL											
0.00											2,510.00											

2015 AUG -3 PM 4:52
 AUDITOR-CONTROLLER

REASON FOR REVISION: To decrease Animal Services Salaries and increase Animal Services Fixed Assets to allow for the purchase of a Livestock trailer. Item included in FY14/15 Budget in an amount of \$10,745. Additional capital asset funding needed to complete purchase.

Prepared by Stan Hapak Ext 3144

Department Head *Rebecca*

Board of Supervisors _____

Date: 6/15/15

Page: _____

Budget Revision # _____ FOR INDIVIDUAL DEPT USE

PAS DOCUMENT NO.

BR for FY2015 - Technical

BUDGET REVISION

POST DATE: 13012015

DEPT NO.	DOC TYPE	Total \$ Amount	TOTAL LINES
10	BR	66,000.00	2

Cash Transfer Required

Reserve Cancellation Required

Establish Reserve Required

Auditor-Controller

County Executive

Board of Supervisors

193

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	
											10	014		150		992240	92240	4171			33,000.00	
											10	015		150		992240	92240	2840			33,000.00	
TOTAL																						66,000.00

AUDITOR-CONTROLLER
2015 AUG -4 PM 12:36

REASON FOR REVISION: Technical Budget Revision to increase appropriation for Intangible Assets - for Sidehill Conservation Easement and Oest Ranch Easement

Prepared by Allison McCrossen Ext 4614

Department Head _____

Board of Supervisors _____

Date: 8/3/15

Page: _____

Budget Revision # _____ FOR INDIVIDUAL DEPT USE

PAS DOCUMENT NO.

Facility Service to do journal to transfer cash

BUDGET REVISION

POST DATE:

DEPT NO.	DOC TYPE	Total \$ Amount	TOTAL LINES
12	BR	137,816.00	4

Cash Transfer Required

Reserve Cancellation Required

Establish Reserve Required

Auditor-Controller

County Executive

Board of Supervisors

194

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	014		140		991078	04902	4451			34,454.00
											12	034		140		991078	04902	4451	704902	010000	34,454.00
											12	015		140		991078	04902	4151			34,454.00
											12	035		140		991078	04902	4151	704902	010000	34,454.00
TOTAL										0.00	TOTAL										137,816.00

REASON FOR REVISION: TO SHIFT APPROPRIATIONS IN CAPITAL PROJECT 704902-LINCOLN FIRE STATION GENERATOR FOR THE PURCHASE OF A NEW GENERATOR.

Prepared by Valerie Bayne Ext 6803
 Department Head Valerie Bayne
 Board of Supervisors _____

Date: 7/31/15
 Page: _____

Budget Revision # _____ FOR INDIVIDUAL DEPT USE

Requestor: VBAYNE
Performance Accounting

Page 1 of 1
Date/Time of Report: 8/4/2015 15:39:35

195

Placer County
Expenditure Financial Analysis Inquiry
Fiscal Period: Month 13 2015 Appn Yr: 2015
Act/Bal: Year Activity

Style: Tabular

Dept: 12

Org:

Summarize by: Project 704902 Lincoln Fire Station Generator 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
2405	Materials - Bldgs & Impr	\$0.00	\$0.00	\$284.94	(\$284.94)	0.00%
2511	Printing	\$0.00	\$0.00	\$55.71	(\$55.71)	0.00%
2549	Construction Projects	\$0.00	\$0.00	\$106,291.15	(\$106,291.15)	0.00%
2555	Prof/Spec Svcs - Purch	\$5,858.12	\$1,613.12	\$6,545.00	(\$2,300.00)	139.26%
2840	Special Dept Expense	\$0.00	\$0.00	\$795.10	(\$795.10)	0.00%
4151	Buildings & Improvemer	\$158,583.00	\$0.00	\$0.00	\$158,583.00	0.00%
4451	Equipment	\$0.00	\$0.00	\$34,453.75	(\$34,453.75)	0.00%
5556	I/T-OUT Professional Se	\$0.00	\$0.00	\$14,401.80	(\$14,401.80)	0.00%
		\$164,441.12	\$1,613.12	\$162,827.45	\$0.55	100.00%

