



## COUNTY OF PLACER

OFFICE OF  
AUDITOR-CONTROLLER

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Auditor-Controller  
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### SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND AUDITOR'S REPORT FOR THE PERIOD OF 07/01/05 – 06/30/06

I, Katherine J. Martinis, Placer County Auditor-Controller, do hereby swear that the following is a true statement of the allocations from the Supplemental Law Enforcement Services Fund for the period stated.

SLESF Balance 07/01/05	\$ 1,216,918.68
2005/06 SLESF Allocation from State for Front-line Law Enforcement	969,568.00
2005/06 SLESF Allocation from State for Juvenile Justice	214,452.00
2005/06 SLESF Interest	<u>32,173.52</u>
Total SLESF Sources	\$ 2,433,112.20
Less Allocations Per 2005 Budget Act – Provision 3 Item 9210-101-0001:	
8.17% to County Jail Construction & Operations	\$ 85,532.00
8.17% to District Attorney for Criminal Prosecution	85,532.00
City Allocations:	
City of Auburn	100,000.00
City of Colfax	100,000.00
City of Lincoln	100,000.00
City of Loomis	100,000.00
City of Rocklin	100,000.00
City of Roseville	147,450.00
County Allocations:	
Sheriff Reimbursements for Front-line Law Enforcement	155,435.10
Probation Reimbursements for Juvenile Justice	<u>942,891.56</u>
Total SLESF Allocations	\$ 1,916,840.66
SLESF Balance 06/30/06	\$ 516,271.54

  
KATHERINE J. MARTINIS, CPA  
AUDITOR-CONTROLLER

PLACER COUNTY PAS  
TRIAL BALANCE BY FUND - SUBFUND  
REPORT PERIOD FM 01 FY 2006

PERCENT OF YEAR ELAPSED 008.33%

Fund: 310 Unapportioned Collections Fund  
Subfund: 080 Supplemental Law Enforce

GL ACCT	Norm BAL	SUBSID ACCT	Title	BEGIN BALANCE	DEBIT	CREDIT	END BALANCE
1000	DEBIT		Cash in Treasury	1,216,918.68	2,621.48	104,972.76	1,114,567.40
Total for: 1000 Cash in Treasury				1,216,918.68	2,621.48	104,972.76	1,114,567.40
1095	DEBIT		Investment Interest Receivable	0.00	0.00	0.00	0.00
Total for: 1095 Investment Interest Receivable				0.00	0.00	0.00	0.00
1310	DEBIT	1000	Due from Other Funds	0.00	0.00	0.00	0.00
Total for: 1310 Due from Other Funds				0.00	0.00	0.00	0.00
2020	CREDIT		Vouchers Payable	0.00	0.00	0.00	0.00
Total for: 2020 Vouchers Payable				0.00	0.00	0.00	0.00
2261	CREDIT	137000	Placer County	0.00	0.00	0.00	0.00
2261	CREDIT	554000	Trust & Agency Payable	0.00	0.00	0.00	0.00
Total for: 2261 Other Current Liabilities-Sub Support				0.00	0.00	0.00	0.00
2264	CREDIT		Trust & Agency Payable	0.00	0.00	0.00	0.00
Total for: 2264 Trust & Agency Payable				1,216,918.68	104,972.76	0.00	1,111,945.92
2265	CREDIT	137000	Placer County	0.00	0.00	0.00	0.00
Total for: 2265 Restricted Agency Payable				1,216,918.68	104,972.76	0.00	1,111,945.92
2410	CREDIT		Fund Balance Unreserved/Undesignated	0.00	0.00	0.00	0.00
Total for: 2410 Fund Balance Unreserved/Undesignated				0.00	0.00	0.00	0.00
2950	CREDIT		USE GL ACCT 5900	0.00	0.00	0.00	0.00
Total for: 2950 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
Total for: 3010 Revenue & Other Sources				0.00	0.00	2,621.48	2,621.48
9999	DEBIT		System Clearing Account	0.00	0.00	0.00	0.00
Total for: 9999 System Clearing Account				0.00	0.00	0.00	0.00
				\$0.00	\$107,594.24	\$107,594.24	\$0.00

*Bag. Bal.*

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PLACER COUNTY PAS  
TRIAL BALANCE BY FUND - SUBFUND  
REPORT PERIOD FM 01 FY 2007

PERCENT OF YEAR ELAPSED 008.33%

Fund: 310 Unapportioned Collections Fund  
Subfund: 080 Supplemental Law Enforce

GL ACCT	Norm BAL	SUBSID ACCT	Title	BEGIN BALANCE	DEBIT	CREDIT	END BALANCE
1000	DEBIT		Cash in Treasury	516,271.54	0.00	93,921.15	422,350.39
Total for: 1000 Cash in Treasury				516,271.54	0.00	93,921.15	422,350.39
1095	DEBIT		Investment Interest Receivable	0.00	0.00	0.00	0.00
Total for: 1095 Investment Interest Receivable				0.00	0.00	0.00	0.00
1310	DEBIT	1000	Due from Other Funds	0.00	0.00	0.00	0.00
Total for: 1310 Due from Other Funds				0.00	0.00	0.00	0.00
2020	CREDIT		Vouchers Payable	0.00	0.00	0.00	0.00
Total for: 2020 Vouchers Payable				0.00	0.00	0.00	0.00
2261	CREDIT	137000	Placer County	0.00	0.00	0.00	0.00
2261	CREDIT	554000	Trust & Agency Payable	0.00	0.00	0.00	0.00
Total for: 2261 Other Current Liabilities-Sub Support				0.00	0.00	0.00	0.00
2264	CREDIT		Trust & Agency Payable	0.00	0.00	0.00	0.00
Total for: 2264 Trust & Agency Payable				516,271.54	93,921.15	0.00	422,350.39
2265	CREDIT	137000	Placer County	0.00	0.00	0.00	0.00
Total for: 2265 Restricted Agency Payable				0.00	0.00	0.00	0.00
2410	CREDIT		Fund Balance Unreserved/Undesignated	0.00	0.00	0.00	0.00
Total for: 2410 Fund Balance Unreserved/Undesignated				0.00	0.00	0.00	0.00
2950	CREDIT		USE GL ACCT 5900	0.00	0.00	0.00	0.00
Total for: 2950 USE GL ACCT 5900				0.00	0.00	0.00	0.00
9999	DEBIT		System Clearing Account	0.00	0.00	0.00	0.00
Total for: 9999 System Clearing Account				0.00	0.00	0.00	0.00
				\$0.00	\$93,921.15	\$93,921.15	\$0.00

*Ending Bal. - 516,271.54*

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PLACER COUNTY PAS  
 TRIAL BALANCE by SUBFUND/PROJECT/GRANT  
 REPORT PERIOD FM 13 FY 2006

**Fund:** 310 Unapportioned Collections Fund **Grant Det:**  
**Subfund:** 080 Supplemental Law Enforce **Project no:** SL2004 Supplemental Law Enforcement 2003/2004  
**Org:** **Project Det:** 180000 Probation/Juvenile Justice  
**Grant no:** **Fiscal year:** 2006

GL ACCT	Norm BAL	Sub GL Acct	Title	BEGIN BALANCE	DEBIT	CREDIT	END BALANCE
1000	DEBIT		Cash in Treasury	\$98,962.87	\$0.00	\$36,667.00	\$62,295.87✓
2264	CREDIT		Trust & Agency Payable	\$92,262.60-	\$36,667.00	\$0.00	\$55,595.60-
3010	CREDIT		Revenue & Other Sources	\$6,700.27-	\$0.00	\$0.00	\$6,700.27-
				\$0.00-	\$36,667.00	\$36,667.00	\$0.00-

0.00 \*

62,295.87\*\*  
 237,286.04 +  
 216,689.63 +  
 516,271.54 \*

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PLACER COUNTY PAS  
 TRIAL BALANCE by SUBFUND/PROJECT/GRANT  
 REPORT PERIOD FM 13 FY 2006

**Fund:** 310 Unapportioned Collections Fund **Grant Det:**  
**Subfund:** 080 Supplemental Law Enforce **Project no:** SL2005 Supplemental Law Enforc 2004/05  
**Org:** **Project Det:** 180000 Probation / Juv Justice  
**Grant no:** **Fiscal year:** 2006

GL ACCT	Norm BAL	Sub GL Acct	Title	BEGIN BALANCE	DEBIT	CREDIT	END BALANCE
1000 DEBIT			Cash in Treasury	\$269,402.75	\$0.00	\$32,116.71	\$237,286.04 ✓
2264 CREDIT			Trust & Agency Payable	\$250,463.80-	\$32,116.71	\$0.00	\$218,347.09-
3010 CREDIT			Revenue & Other Sources	\$18,938.95-	\$0.00	\$0.00	\$18,938.95-
				\$0.00-	\$32,116.71	\$32,116.71	\$0.00-

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PLACER COUNTY PAS  
 TRIAL BALANCE by SUBFUND/PROJECT/GRANT  
 REPORT PERIOD FM 13 FY 2006

**Fund:** 310 Unapportioned Collections Fund **Grant Det:**  
**Subfund:** 080 Supplemental Law Enforce **Project no:** SL2006 Supplemental Law Enforc 2005/06  
**Org:** **Project Det:** 180000 Probation / Juv Justice  
**Grant no:** **Fiscal year:** 2006

GL ACCT	Norm BAL	Sub GL Acct	Title	BEGIN BALANCE	DEBIT	CREDIT	END BALANCE
1000	DEBIT		Cash in Treasury	\$216,689.63	\$0.00	\$0.00	\$216,689.63 ✓
2264	CREDIT		Trust & Agency Payable	\$214,452.00-	\$0.00	\$0.00	\$214,452.00-
3010	CREDIT		Revenue & Other Sources	\$2,237.63-	\$0.00	\$0.00	\$2,237.63-
				\$0.00-	\$0.00	\$0.00	\$0.00-

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