

**MEMORANDUM**  
OFFICE OF THE  
**AUDITOR-CONTROLLER**  
COUNTY OF PLACER

**TO:** Honorable Board of Supervisors

**FROM:** Andrew C. Sisk, Auditor-Controller *ACS*

**DATE:** August 7, 2012

**SUBJECT:** Final Budget Revisions for FY 2011-12

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**Recommendation:**

1. Board approval of budget revisions necessary to complete the accounting transactions for the fiscal year ended June 30, 2012 (Attachments 1 and 2).

**Background/Discussion:**

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 accounting transactions for the fiscal year ended June 30, 2012, the final budget revisions for the Low and Moderate Income Housing Asset, Correctional Food Service and Retiree Sick Leave Benefit appropriations are fully funded from increased revenue or cancelled reserves (Attachment 1).

Also included is a list of capital assets that require an increase to the budget appropriation for the Equipment line item (Attachment 2).

**Fiscal Impact:**

In accordance with Government Code Sections 29000 through 29144, all budgeted revisions between appropriations, of over-expended appropriations, of additional revenues, and for capital assets or projects require your Board's approval. The attached year-end budget revisions to increase appropriations are offset by increased revenue, cancelled reserves or adjusted expenditures and does not require additional County resources.

**Attachments**

**Honorable Board of Supervisors  
Board approval of FY2011-2012 Budget Revisions  
August 7, 2012**

Attachment 1

<u>Fund</u>	<u>Appropriation Title</u>	<u>Increase Appropriation</u>	<u>Increase Revenue</u>	<u>Cancel Reserves</u>
106	Housing	59,987.08	59,987.08	-
250	Food Services Program	115,000.00	59,061.00	55,939.00
270	Retiree Sick Leave Benefit	1,025,000.00	841,662.00	183,338.00

BUDGET REVISION

PAS DOCUMENT NO. \_\_\_\_\_

POST DATE:

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

- Auditor-Controller
- County Executive
- Board of Supervisors

DEPT NO.	DOC TYPE	Total \$ Amount	TOTAL LINES
6	BR	119,974.16	2

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
06	006		106		HS0154		7232			59,987.08	06	014		106		HS0154		2555			59,987.08
<b>TOTAL</b>										59,987.08	<b>TOTAL</b>										59,987.08

2012 JUL 20 PM 2:06

REASON FOR REVISION: Appropriate portion of additional revenue received in FY2012.

Prepared by Donna Kirkpatrick Ext 3038

Department Head [Signature]

Board of Supervisors \_\_\_\_\_

Date: 7/19/12

Page: \_\_\_\_\_

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

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Placer County  
 P&L Financial Analysis Inquiry  
 Fiscal Period: Month 13 2012 Appn Yr: 2012  
 Act/Bal: Year Activity

Style: Tabular  
 Dept:  
 Org:  
 Summarize by: Appn No 32560 Housing 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	\$0.00	\$0.00	\$22,767.25	(\$22,767.25)	0.00%
6970	Investment Income	\$0.00	\$0.00	\$10,000.00	(\$10,000.00)	0.00%
7232	State Aid - Other	\$0.00	\$0.00	\$2,362,323.98	(\$2,362,323.98)	0.00%
8214	RDA Grant Mgmt Servi	\$0.00	\$0.00	\$32,321.45	(\$32,321.45)	0.00%
8780	Contributions from Oth	\$0.00	\$0.00	\$770,451.12	(\$770,451.12)	0.00%
8791	Principal Income-Loan	\$0.00	\$0.00	\$2,218.07	(\$2,218.07)	0.00%
8792	Interest Income-Loan F	\$0.00	\$0.00	\$1,634.93	(\$1,634.93)	0.00%
8954	Operating Transfers In	\$4,256,153.00	\$0.00	\$4,256,152.57	\$0.43	100.00%
<b>Revenue Total</b>		<b>\$4,256,153.00</b>	<b>\$0.00</b>	<b>\$7,457,869.37</b>	<b>(\$3,201,716.37)</b>	<b>175.23%</b>
1002	Salaries and Wages	\$0.00	\$0.00	\$61,593.22	(\$61,593.22)	0.00%
1005	Overtime & Call Back	\$0.00	\$0.00	\$22.80	(\$22.80)	0.00%
1006	Sick Leave Payoff	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1018	Taxable Meal Reimbur:	\$0.00	\$0.00	\$12.00	(\$12.00)	0.00%
1099	Salaries & Wages Und	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1300	P.E.R.S.	\$0.00	\$0.00	\$14,476.71	(\$14,476.71)	0.00%
1301	F.I.C.A.	\$0.00	\$0.00	\$4,494.88	(\$4,494.88)	0.00%
1303	Other - Post Employme	\$0.00	\$0.00	\$5,559.42	(\$5,559.42)	0.00%
1310	Employee Group Ins	\$0.00	\$0.00	\$8,646.10	(\$8,646.10)	0.00%
1315	Workers Comp Insuran	\$0.00	\$0.00	\$86.20	(\$86.20)	0.00%
1325	401 (k) Employer Matcl	\$0.00	\$0.00	\$46.02	(\$46.02)	0.00%
2051	Communications - Tel	\$0.00	\$0.00	\$273.00	(\$273.00)	0.00%
2290	Maintenance - Equipm	\$0.00	\$0.00	\$191.24	(\$191.24)	0.00%
2310	Employee Benefits Sys	\$0.00	\$0.00	\$3,664.06	(\$3,664.06)	0.00%
2404	Maintenance Services	\$0.00	\$0.00	\$536.38	(\$536.38)	0.00%
2500	Special Contributions	\$0.00	\$0.00	\$997,859.52	(\$997,859.52)	0.00%
2511	Printing	\$0.00	\$0.00	\$50.42	(\$50.42)	0.00%

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Placer County  
 P&L Financial Analysis Inquiry  
 Fiscal Period: Month 13 2012 Appn Yr: 2012  
 Act/Bal: Year Activity

Style: Tabular  
 Dept:  
 Org:  
 Summarize by: Appn No 32560 Housing 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
2523	Office Supplies & Exp	\$0.00	\$0.00	\$46.51	(\$46.51)	0.00%
2524	Postage	\$0.00	\$0.00	\$73.54	(\$73.54)	0.00%
2555	Prof/Spec Svcs - Purch	\$4,256,153.00	\$3,500.00	\$27,004.32	\$4,225,648.68	0.72%
2556	Prof/Spec Svcs - Coun	\$0.00	\$0.00	\$1,614.82	(\$1,614.82)	0.00%
2770	Fuels & Lubricants	\$0.00	\$0.00	\$3.18	(\$3.18)	0.00%
2941	County Vehicle Mileage	\$0.00	\$0.00	\$57.00	(\$57.00)	0.00%
3761	RDA Loans	\$0.00	\$0.00	\$7,492.80	(\$7,492.80)	0.00%
3762	HOME Loans	\$0.00	\$0.00	\$945,937.00	(\$945,937.00)	0.00%
3768	IIG Loans	\$0.00	\$0.00	\$2,226,889.48	(\$2,226,889.48)	0.00%
3775	Operating Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
3780	Contrib to Other Funds	\$0.00	\$0.00	\$882.54	(\$882.54)	0.00%
5404	I/T Maintenance - Serv	\$0.00	\$0.00	\$535.44	(\$535.44)	0.00%
5556	I/T - Professional Servi	\$0.00	\$0.00	\$4,591.48	(\$4,591.48)	0.00%
<b>Expend Total</b>		<b>\$4,256,153.00</b>	<b>\$3,500.00</b>	<b>\$4,312,640.08</b>	<b>(\$59,987.08)</b>	<b>101.41%</b>
<b>Net Income (Loss)</b>		<b>\$0.00</b>		<b>\$3,141,729.29</b>		

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PAS DOCUMENT NO.

**BUDGET REVISION**

AUDITOR CONTROL

2012 JUL 26 PM 1:30

**POST DATE:**

DEPT NO.	DOC TYPE	Total \$ Amount	TOTAL LINES
18	BR	174,061.29	2

Cash Transfer Required

Reserve Cancellation Required (2420/552000-\$55,939)

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	GL	Sub-GL	AMOUNT	DEPT NO.	T/C	Rev	Fund	Sub Fund	OCA	PCA	OBJ 3	PROJ.	PROJ. DTL	AMOUNT			
18	006		250	300	000020	02010	8193			59,061.29	18	014		250	300	000020	02010	2068			115,000.00			
<b>TOTAL</b>																					<b>TOTAL</b>			
																					55939		115,000.00	

REASON FOR REVISION: To increase Probation's Correctional Food Services appropriation and recognize additional revenue, and release reserves into this ISF.

Prepared by Chris Artim Ext 7912

Department Head [Signature]

Board of Supervisors \_\_\_\_\_

Date: 7/25/12

Page: 1 of 1

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Placer County  
 P&L Financial Analysis Inquiry  
 Fiscal Period: Month 13 2012 Appn Yr: 2012  
 Act/Bal: Year Activity

Style: Tabular  
 Dept:  
 Org:  
 Summarize by: Appn No 2030 Food Services Program 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	\$3,000.00	\$0.00	(\$1,001.52)	\$4,001.52	-33.38%
6970	Investment Income	\$0.00	\$0.00	(\$2,468.67)	\$2,468.67	0.00%
7232	State Aid - Other	\$0.00	\$0.00	\$16,007.54	(\$16,007.54)	0.00%
8191	Food Service Sales	\$0.00	\$0.00	\$9,012.95	(\$9,012.95)	0.00%
8193	Other Services	\$2,414,000.00	\$0.00	\$2,821,662.40	(\$407,662.40)	116.89%
8212	Other General Reimbu	\$368,647.00	\$0.00	\$0.00	\$368,647.00	0.00%
8764	Miscellaneous Revenu	\$0.00	\$0.00	\$1,495.59	(\$1,495.59)	0.00%
8780	Contributions from Oth	\$42,000.00	\$0.00	\$42,000.00	\$0.00	100.00%
<b>Revenue Total</b>		<b>\$2,827,647.00</b>	<b>\$0.00</b>	<b>\$2,886,708.29</b>	<b>(\$59,061.29)</b>	<b>102.09%</b>
1002	Salaries and Wages	\$587,883.00	\$0.00	\$564,923.46	\$22,959.54	96.09%
1003	Extra Help	\$55,461.00	\$0.00	\$113,918.15	(\$58,457.15)	205.40%
1004	Accr Compensated Le	\$0.00	\$0.00	(\$3,352.00)	\$3,352.00	0.00%
1005	Overtime & Call Back	\$5,006.00	\$0.00	\$19,048.53	(\$14,042.53)	380.51%
1011	Salary Savings	(\$1,276.00)	\$0.00	\$0.00	(\$1,276.00)	0.00%
1018	Taxable Meal Reimbur	\$0.00	\$0.00	\$12.00	(\$12.00)	0.00%
1300	P.E.R.S.	\$140,515.00	\$0.00	\$138,611.70	\$1,903.30	98.65%
1301	F.I.C.A.	\$49,599.00	\$0.00	\$50,518.81	(\$919.81)	101.85%
1303	Other - Post Employme	\$81,233.00	\$0.00	\$94,027.66	(\$12,794.66)	115.75%
1310	Employee Group Ins	\$131,054.00	\$0.00	\$126,601.74	\$4,452.26	96.60%
1315	Workers Comp Insuran	\$40,739.00	\$0.00	\$6,407.12	\$34,331.88	15.73%
2017	Uniforms	\$0.00	\$0.00	\$1,864.84	(\$1,864.84)	0.00%
2051	Communications - Tel	\$3,700.00	\$0.00	\$3,817.89	(\$117.89)	103.19%
2052	Mobile Communication	\$600.00	\$0.00	\$284.94	\$315.06	47.49%
2068	Food	\$772,532.00	\$0.00	\$916,853.15	(\$144,321.15)	118.68%
2085	Household Expense	\$68,317.00	\$0.00	\$51,459.62	\$16,857.38	75.32%
2140	Gen Liability Ins	\$3,296.00	\$0.00	\$0.00	\$3,296.00	0.00%

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Placer County  
 P&L Financial Analysis Inquiry  
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Style: Tabular  
 Dept:  
 Org:  
 Summarize by: Appn No 2030 Food Services Program 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
2273	Parts	\$0.00	\$0.00	\$224.86	(\$224.86)	0.00%
2290	Maintenance - Equipm	\$0.00	\$0.00	\$72,207.41	(\$72,207.41)	0.00%
2291	Maintenance - Comput	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
2310	Employee Benefits Sys	\$59,598.00	\$0.00	\$48,273.00	\$11,325.00	81.00%
2404	Maintenance Services	\$0.00	\$0.00	\$75,616.60	(\$75,616.60)	0.00%
2405	Materials - Bldgs & Imp	\$89,000.00	\$0.00	\$0.00	\$89,000.00	0.00%
2431	Professional Dues	\$0.00	\$0.00	\$48.00	(\$48.00)	0.00%
2439	Membership/Dues	\$125.00	\$0.00	\$79.00	\$46.00	63.20%
2511	Printing	\$1,200.00	\$0.00	\$1,958.87	(\$758.87)	163.24%
2522	Other Supplies	\$1,800.00	\$0.00	\$1,163.53	\$636.47	64.64%
2523	Office Supplies & Exp	\$1,800.00	\$0.00	\$2,365.89	(\$565.89)	131.44%
2555	Prof/Spec Svcs - Purc	\$65,400.00	\$0.00	\$22.01	\$65,377.99	0.03%
2556	Prof/Spec Svcs - Coun	\$7,500.00	\$0.00	\$3,294.35	\$4,205.65	43.92%
2708	Rents & Leases - Com	\$0.00	\$0.00	\$511.59	(\$511.59)	0.00%
2709	Countywide System Ct	\$2,255.00	\$0.00	\$1,336.00	\$919.00	59.25%
2710	Rents & Leases - Equip	\$1,000.00	\$0.00	\$595.16	\$404.84	59.52%
2838	Special Dept Expense-	\$0.00	\$0.00	\$2,677.07	(\$2,677.07)	0.00%
2840	Special Dept Expense	\$339,250.00	\$0.00	\$317,131.92	\$22,118.08	93.48%
2844	Training	\$500.00	\$0.00	\$1,192.00	(\$692.00)	238.40%
2931	Travel & Transportatior	\$700.00	\$0.00	\$561.80	\$138.20	80.26%
2932	Mileage	\$0.00	\$0.00	\$566.06	(\$566.06)	0.00%
2933	Lodging	\$0.00	\$0.00	\$411.09	(\$411.09)	0.00%
2941	County Vehicle Mileage	\$6,500.00	\$0.00	\$4,251.07	\$2,248.93	65.40%
2964	Meals/Food Purchases	\$0.00	\$0.00	\$388.29	(\$388.29)	0.00%
2965	Utilities	\$50,000.00	\$0.00	\$63,773.37	(\$13,773.37)	127.55%
3551	Transfer Out A-87 Cost	\$225,678.00	\$0.00	\$225,678.00	\$0.00	100.00%

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Placer County  
P&L Financial Analysis Inquiry  
Fiscal Period: Month 13 2012 Appn Yr: 2012  
Act/Bal: Year Activity

Style: Tabular  
Dept:  
Org:  
Summarize by: Appn No 2030 Food Services Program 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
3701	Equipment Depreciatio	\$20,000.00	\$0.00	\$15,704.89	\$4,295.11	78.52%
5404	I/T Maintenance - Serv	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Expend Total</b>		<b>\$2,811,465.00</b>	<b>\$0.00</b>	<b>\$2,925,029.44</b>	<b>(\$113,564.44)</b>	<b>104.04%</b>
<b>Net Income (Loss)</b>		<b>\$16,182.00</b>		<b>(\$38,321.15)</b>		

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**Honorable Board of Supervisors  
Board approval of FY2011-2012 Budget Revisions (Capital Assets)  
August 7, 2012**

Attachment 2

Fund	Appropriation Title	Object Level 3-Line Item	Increase Appropriation
220	6200-Dewitt Development	4451-Equipment	36,933.00
220	6200-Dewitt Development	5600-Appropriation for Contingencies	(36,933.00)
503	7260-Sewer Maint #1-N Auburn	4451-Equipment	17,500.00
503	7260-Sewer Maint #1-N Auburn	2549-Construction Projects	(17,500.00)



Contract No. : KN020866

Contract Description: Facilities Asset Management Information System

PLACER COUNTY  
STANDARD INFORMATION SERVICES AGREEMENT

AMENDMENT NO. 1

THIS AGREEMENT, originally executed September 24, 2008 by and between the County of Placer ("County"), and FAMIS Software Inc. ("Contractor"), is hereby amended as described below:

• **Reference Section 1.2 – System Price:**

The total amount of this contract is increased to Three Hundred Seventy Thousand Dollars (\$370,000), an increase of \$36,933.

• **Reference Exhibit H – Statement of Work:**

This exhibit is amended to include the following:

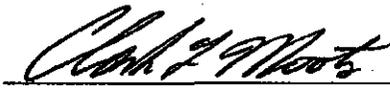
Contractor shall perform additional tasks at the direction of the Placer County Project Manager. The cost of each task shall be negotiated on a case-by-case basis.

With the exception of the above, all other provisions of this contract are unchanged.

///

Executed as of the date indicated below:

COUNTY OF PLACER:

By:   
Clark L. Moots, Purchasing Agent

Date: 9-13-11

Placer County  
 P&L Financial Analysis Inquiry  
 Fiscal Period: Month 13 2012 Appn Yr: 2012  
 Act/Bal: Year Activity

Style: Tabular  
 Dept:  
 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: Included

Object Lvl 3	Object Lvl 3 Title	Department Budget	Enc/Preenc	Actual	Balance	% of Budget
6950	Interest	\$80,000.00	\$0.00	\$52,398.67	\$27,601.33	65.50%
6961	DeWitt Property Rent	\$840,000.00	\$0.00	\$871,456.60	(\$31,456.60)	103.74%
6965	Rents & Concessions	\$34,119.00	\$0.00	\$79,356.56	(\$45,237.56)	232.59%
6970	Investment Income	\$0.00	\$0.00	(\$12,590.38)	\$12,590.38	0.00%
8193	Other Services	\$185,058.00	\$0.00	\$350,777.50	(\$165,719.50)	189.55%
8212	Other General Reimbur	\$179,451.00	\$0.00	\$119,722.53	\$59,728.47	66.72%
8752	Gain/Loss on F/A Dispr	\$0.00	\$0.00	(\$328,416.78)	\$328,416.78	0.00%
8779	Contributions from Ger	\$999,746.00	\$0.00	\$999,746.00	\$0.00	100.00%
8780	Contributions from Oth	\$168,255.00	\$0.00	\$168,255.00	\$0.00	100.00%
<b>Revenue Total</b>		<b>\$2,486,629.00</b>	<b>\$0.00</b>	<b>\$2,300,705.70</b>	<b>\$185,923.30</b>	<b>92.52%</b>
1002	Salaries and Wages	\$383,854.00	\$0.00	\$323,536.89	\$60,317.11	84.29%
1003	Extra Help	\$75,470.00	\$0.00	\$24,258.80	\$51,211.20	32.14%
1004	Accr Compensated Le	\$0.00	\$0.00	\$13,203.00	(\$13,203.00)	0.00%
1005	Overtime & Call Back	\$5,000.00	\$0.00	\$144.25	\$4,855.75	2.89%
1011	Salary Savings	(\$1,625.00)	\$0.00	\$0.00	(\$1,625.00)	0.00%
1018	Taxable Meal Reimbur	\$0.00	\$0.00	\$105.00	(\$105.00)	0.00%
1300	P.E.R.S.	\$94,979.00	\$0.00	\$78,779.49	\$16,199.51	82.94%
1301	F.I.C.A.	\$35,521.00	\$0.00	\$23,978.80	\$11,542.20	67.51%
1303	Other - Post Employme	\$31,243.00	\$0.00	\$32,962.03	(\$1,719.03)	105.50%
1310	Employee Group Ins	\$48,900.00	\$0.00	\$52,086.22	(\$3,186.22)	106.52%
1315	Workers Comp Insurar	\$613.00	\$0.00	\$496.62	\$116.38	81.01%
1325	401 (k) Employer Matcl	\$750.00	\$0.00	\$848.25	(\$98.25)	113.10%
2051	Communications - Tel	\$8,633.00	\$0.00	\$6,517.50	\$2,115.50	75.50%
2052	Mobile Communication	\$12.00	\$0.00	\$2.04	\$9.96	17.00%
2086	Refuse Disposal	\$0.00	\$0.00	\$581.15	(\$581.15)	0.00%
2140	Gen Liability Ins	\$4,940.00	\$0.00	\$0.00	\$4,940.00	0.00%

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Placer County  
P&L Financial Analysis Inquiry  
Fiscal Period: Month 13 2012 Appn Yr: 2012  
Act/Bal: Year Activity

Style: Tabular  
Dept:  
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: Included

Object Lvl 3	Object Lvl 3 Title	Department Budget	Enc/Preenc	Actual	Balance	% of Budget
2290	Maintenance - Equipm	\$6,000.00	\$0.00	\$0.00	\$6,000.00	0.00%
2310	Employee Benefits Sys	\$28,330.00	\$0.00	\$22,949.00	\$5,381.00	81.01%
2333	Capital Asset Transfer	\$0.00	\$0.00	\$10,519.26	(\$10,519.26)	0.00%
2404	Maintenance Services	\$0.00	\$0.00	\$151,496.88	(\$151,496.88)	0.00%
2405	Materials - Bldgs & Imp	\$50,000.00	\$0.00	\$0.00	\$50,000.00	0.00%
2439	Membership/Dues	\$900.00	\$0.00	\$0.00	\$900.00	0.00%
2481	PC Acquisition	\$1,200.00	\$0.00	\$0.00	\$1,200.00	0.00%
2511	Printing	\$2,700.00	\$0.00	\$1,518.48	\$1,181.52	56.24%
2522	Other Supplies	\$470.00	\$0.00	\$0.00	\$470.00	0.00%
2523	Office Supplies & Exp	\$3,000.00	\$0.00	\$1,425.77	\$1,574.23	47.53%
2524	Postage	\$2,700.00	\$0.00	\$1,872.28	\$827.72	69.34%
2550	Administration	\$211,767.00	\$0.00	\$230,321.15	(\$18,554.15)	108.76%
2555	Prof/Spec Svcs - Purc	\$160,100.00	\$75,482.75	(\$5,018.59)	\$89,635.84	44.01%
2556	Prof/Spec Svcs - Coun	\$1,358,310.00	\$0.00	\$939,383.40	\$418,926.60	69.16%
2701	Publications & Legal N	\$500.00	\$0.00	\$457.72	\$42.28	91.54%
2709	Countywide System Ct	\$3,444.00	\$0.00	\$843.00	\$2,601.00	24.48%
2710	Rents & Leases - Equip	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
2727	Rents & Leases - Bldg	\$3,534.00	\$0.00	\$3,688.00	(\$154.00)	104.36%
2744	Small Tools & Instrume	\$300.00	\$0.00	\$0.00	\$300.00	0.00%
2840	Special Dept Expense	\$6,768.00	\$0.00	\$18,559.56	(\$11,791.56)	274.23%
2844	Training	\$3,030.00	\$0.00	\$190.00	\$2,840.00	6.27%
2931	Travel & Transportatior	\$200.00	\$0.00	\$0.00	\$200.00	0.00%
2932	Mileage	\$700.00	\$0.00	\$24.42	\$675.58	3.49%
2941	County Vehicle Mileage	\$900.00	\$0.00	\$524.00	\$376.00	58.22%
2965	Utilities	\$358,753.00	\$0.00	\$364,165.95	(\$5,412.95)	101.51%
2970	Water & Sewage - Spe	\$0.00	\$0.00	\$2,252.50	(\$2,252.50)	0.00%

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Placer County  
 P&L Financial Analysis Inquiry  
 Fiscal Period: Month 13 2012 Appn Yr: 2012  
 Act/Bal: Year Activity

Style: Tabular  
 Dept:  
 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: Included

Object Lvl 3	Object Lvl 3 Title	Department Budget	Enc/Preenc	Actual	Balance	% of Budget
3701	Equipment Depreciatio	\$0.00	\$0.00	\$32,090.37	(\$32,090.37)	0.00%
3702	Bldg & Impr Depreciati	\$0.00	\$0.00	\$228,004.72	(\$228,004.72)	0.00%
3704	Infrastructure Deprecia	\$0.00	\$0.00	\$119,297.28	(\$119,297.28)	0.00%
3706	Intangible Assets Depr	\$0.00	\$0.00	\$71,033.21	(\$71,033.21)	0.00%
3778	Operating Transfer Out	\$462,000.00	\$0.00	\$0.00	\$462,000.00	0.00%
3780	Contrib to Other Funds	\$334,766.00	\$0.00	\$334,765.58	\$0.42	100.00%
4162	Capitalized Intangible /	\$0.00	\$0.00	(\$54,600.00)	\$54,600.00	0.00%
4451	Equipment	\$20,495.41	\$0.00	\$54,600.00	(\$34,104.59)	266.40%
5600	Appropriation for Conti	\$50,000.00	\$0.00	\$0.00	\$50,000.00	0.00%
9041	Cost Allocation In/Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Expend Total</b>		<b>\$3,760,157.41</b>	<b>\$75,482.75</b>	<b>\$3,087,863.98</b>	<b>\$596,810.68</b>	<b>84.13%</b>
<b>Net Income (Loss)</b>		<b>(\$1,273,528.41)</b>		<b>(\$862,641.03)</b>		

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**MEMORANDUM  
DEPARTMENT OF FACILITY SERVICES  
COUNTY OF PLACER**

To: **AUDITOR CONTROLLER**

Date: **JULY 27, 2012**

From: **VALERIE BAYNE** *VB*

Subject: **SEWER MAINTENANCE DISTRICT 1 SEWER BAR RACK,  
PROJECT 08242-BUDGET REVISION**

A new influent sewer bar rack was included in the FY 2010/11 Budget as a fixed asset in the amount of \$220,000. A Notice to Proceed was issued to Torres Construction on June 28, 2011 in the amount of \$149,168 using the Job Order Contracting (JOC) process approved by your Board on January 5, 2011. At the end of FY 2010/11 the encumbrance amount of \$149,168 awarded to Torres Construction was rolled to the FY 2011/12 Budget, however, the total project cost of \$220,000 was not. The original project cost included the 5% payment to the Gordian Group and project contingency. The Gordian Group assists the Department of Facility Services with the management of the JOC contracts and is contractually entitled to a 5% payment for projects completed through the JOC process. The requested increase will accommodate the 5% payment (\$7,458) as well as an approximate 7% contingency (\$10,041) for potential changes that arise during startup and testing.

Placer County  
P&L Financial Analysis Inquiry  
Fiscal Period: Month 13 2012 Appn Yr: 2012  
Act/Bal: Year Activity

Style: Tabular  
Dept:  
Org:  
Summarize by: Appn No 7260 Sewer Maint #1-N Auburn 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	\$189,732.00	\$0.00	\$191,583.67	(\$1,851.67)	100.98%
8105	Direct Charges	\$7,938,033.00	\$0.00	\$7,880,675.91	\$57,357.09	99.28%
8172	Sewer Connection Fee	\$0.00	\$0.00	\$248,209.92	(\$248,209.92)	0.00%
8176	Inspection Fees	\$6,060.00	\$0.00	\$5,986.00	\$74.00	98.78%
8239	Annexation Charges	\$28,933.00	\$0.00	\$0.00	\$28,933.00	0.00%
<b>Revenue Total</b>		<b>\$8,162,758.00</b>	<b>\$0.00</b>	<b>\$8,326,455.50</b>	<b>(\$163,697.50)</b>	<b>102.01%</b>
2050	Communications - Rad	\$47,528.00	\$0.00	\$46,511.64	\$1,016.36	97.86%
2051	Communications - Tel	\$9,023.00	\$0.00	\$9,736.90	(\$713.90)	107.91%
2086	Refuse Disposal	\$2,226.00	\$0.00	\$2,136.36	\$89.64	95.97%
2140	Gen Liability Ins	\$3,792.00	\$0.00	\$0.00	\$3,792.00	0.00%
2273	Parts	\$80,000.00	\$0.00	\$119,705.76	(\$39,705.76)	149.63%
2290	Maintenance - Equipm	\$19,742.00	\$0.00	\$45,605.44	(\$25,863.44)	231.01%
2333	Capital Asset Transfer	\$0.00	\$0.00	\$149.21	(\$149.21)	0.00%
2404	Maintenance Services	\$0.00	\$0.00	\$28,993.62	(\$28,993.62)	0.00%
2405	Materials - Bldgs & Imp	\$108,564.17	\$4,976.25	\$71,146.48	\$32,441.44	70.12%
2422	Medical, Dental & Lab	\$1,270.00	\$0.00	\$727.33	\$542.67	57.27%
2508	Collection Charges	\$70,596.00	\$0.00	\$69,612.42	\$983.58	98.61%
2511	Printing	\$6,086.00	\$0.00	\$4,375.14	\$1,710.86	71.89%
2524	Postage	\$686.00	\$0.00	\$1,022.21	(\$336.21)	149.01%
2534	Operating Materials	\$292,900.00	\$0.00	\$290,696.69	\$2,203.31	99.25%
2549	Construction Projects	\$508,139.00	\$44,474.38	\$263,276.93	\$200,387.69	60.56%
2550	Administration	\$20,200.00	\$0.00	\$28,022.98	(\$7,822.98)	138.73%
2555	Prof/Spec Svcs - Purch	\$682,259.00	\$113,346.02	\$315,805.43	\$253,107.55	62.90%
2556	Prof/Spec Svcs - Coun	\$40,400.00	\$0.00	\$40,269.47	\$130.53	99.68%
2701	Publications & Legal N	\$936.00	\$0.00	\$572.74	\$363.26	61.19%
2709	Countywide System Ct	\$3,478.00	\$0.00	\$1,580.00	\$1,898.00	45.43%

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Placer County  
P&L Financial Analysis Inquiry  
Fiscal Period: Month 13 2012 Appn Yr: 2012  
Act/Bal: Year Activity

Style: Tabular

Dept:

Org:

Summarize by: Appn No 7260 Sewer Maint #1-N Auburn 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
2710	Rents & Leases - Equip	\$6,739.00	\$0.00	\$9,930.04	(\$3,191.04)	147.35%
2744	Small Tools & Instrum	\$10,100.00	\$0.00	\$541.26	\$9,558.74	5.36%
2770	Fuels & Lubricants	\$8,080.00	\$0.00	\$1,735.42	\$6,344.58	21.48%
2838	Special Dept Expense-	\$0.00	\$0.00	\$56.53	(\$56.53)	0.00%
2840	Special Dept Expense	\$355,000.00	\$0.00	(\$100,097.97)	\$455,097.97	-28.20%
2862	Landfill Dump Fee	\$65,650.00	\$0.00	\$45,575.65	\$20,074.35	69.42%
2941	County Vehicle Mileage	\$103.00	\$0.00	\$0.00	\$103.00	0.00%
2964	Meals/Food Purchases	\$0.00	\$0.00	\$779.17	(\$779.17)	0.00%
2965	Utilities	\$292,900.00	\$0.00	\$300,538.20	(\$7,638.20)	102.61%
2970	Water & Sewage - Spe	\$2,589,424.00	\$0.00	\$2,910,223.25	(\$320,799.25)	112.39%
2971	Environmental Enginee	\$791,280.00	\$0.00	\$856,209.00	(\$64,929.00)	108.21%
3701	Equipment Depreciatio	\$0.00	\$0.00	\$37,537.12	(\$37,537.12)	0.00%
3702	Bldg & Impr Depreciati	\$0.00	\$0.00	\$319,254.73	(\$319,254.73)	0.00%
3704	Infrastructure Deprecia	\$0.00	\$0.00	\$601,995.87	(\$601,995.87)	0.00%
3778	Operating Transfer Out	\$4,250,000.00	\$0.00	\$0.00	\$4,250,000.00	0.00%
3780	Contrib to Other Funds	\$0.00	\$0.00	\$130,300.65	(\$130,300.65)	0.00%
4151	Buildings & Improveme	\$200,000.00	\$0.00	\$0.00	\$200,000.00	0.00%
4451	Equipment	\$149,168.15	\$14,280.00	\$142,346.56	(\$7,458.41)	105.00%
4452	Capitalized Equipment	\$0.00	\$0.00	(\$142,346.56)	\$142,346.56	0.00%
5600	Appropriation for Conti	\$100,000.00	\$0.00	\$0.00	\$100,000.00	0.00%
<b>Expend Total</b>		<b>\$10,716,269.32</b>	<b>\$177,076.65</b>	<b>\$6,454,525.67</b>	<b>\$4,084,667.00</b>	<b>61.88%</b>
<b>Net Income (Loss)</b>		<b>(\$2,553,511.32)</b>		<b>\$1,694,853.18</b>		

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