



## COUNTY OF PLACER

## OFFICE OF AUDITOR-CONTROLLER

KATHERINE J. MARTINIS, CPA  
Auditor-Controller  
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Assistant Auditor-Controller  
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TO: **Honorable Board of Supervisors**

FROM: Katherine Martinis, Auditor-Controller *KJM*

DATE: August 10, 2010

SUBJECT: **Approval of FY 2009-10 budget revisions to complete the accounting transactions for the fiscal year.**

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### Recommendations:

1. Approval of budget revisions necessary to complete the accounting transactions for the fiscal year ended June 30, 2010 (Attachment 1).

### Background/Discussion:

#### Budget Revisions

Each year, it is necessary to make estimated revenue and budgeted appropriations adjustments at year-end to comply with the requirements of the county budget act and appropriations limits set by Proposition No. 4. To complete accounting transactions for the fiscal year ending June 30, 2010, the final budget revisions for Human Services, Veterans Service Officer, and CSA28 Z27 Ambulance are fully funded from increased revenue (Attachment 1).

### Fiscal Impact:

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

### Attachments

Attachment # 1

Fiscal Year 2009-10  
Final Budget Revisions

<b>Appropriation Title</b>	<b>Increase Appropriation</b>	<b>Increase Revenue</b>
Human Services	\$ 2,375,691	\$ 2,375,691
Veterans Service Officer	9,412	9,412
CSA28 Z27 Ambulance	93	93

PAS DOCUMENT NO.

**BUDGET REVISION**

POST DATE: 13-01-2010

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

- Auditor-Controller
- County Executive
- Board of Supervisors

DEPT NO.	DOC TYPE	Total \$ Amount	TOTAL LINES
14	BR	\$ 4,751,382	12

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				530730	60700	7160			\$ 723,954	14	014				530730	60700	1003			\$ 415,981
14	006				530730	60700	7240			\$ 140,431	14	014				530730	60700	1005			\$ 99,906
14	006				530730	60700	7999			\$ 1,511,306	14	014				530730	60700	1303			\$ 89,965
											14	014				530730	60700	2481			\$ 373,758
											14	014				530730	60700	2556			\$ 306,425
											14	014				530730	60700	2727			\$ 385,265
											14	014				530730	60700	2840			\$ 158,328
											14	014				530730	60700	3061			\$ 194,682
											14	018				530730	60700	5556			\$ 351,381
<b>TOTAL</b>										\$ 2,375,691	<b>TOTAL</b>										\$ 2,375,691

REASON FOR REVISION: INCREASE BUDGETED REVENUES AND EXPENDITURES TO ADJUST FOR INCREASED STATE AND FEDERAL FUNDING.

Prepared by Brian Rupprecht Ext x-7693  
 Department Head [Signature]  
 Board of Supervisors [Signature]

Date: 7/29/10  
 Page: \_\_\_\_\_

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

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**Stan Hapak**

**From:** Jose Rodriguez  
**Sent:** Thursday, July 29, 2010 10:38 AM  
**To:** Brian Rupprecht  
**Cc:** Stan Hapak  
**Subject:** RE:

Brian,

The exp/rev not in balance by \$1.00. Appears to be rounding difference in exp side. Also, change T/Code 014 OL3 5556 to T/Code 018. Everything else ok.

Jose

**From:** Brian Rupprecht  
**Sent:** Thursday, July 29, 2010 9:43 AM  
**To:** Jose Rodriguez  
**Cc:** Stan Hapak  
**Subject:**

Hi Jose,

Attached is my proposed budget revision for Human Services. Stan mentioned that you wanted to review it before I had Graham sign it and then brought it over to you for Kathy Martinis to take to the Board.

Confidential: Please be advised that the information contained in this email message including all attached documents or files, is privileged and confidential and is intended only for the use of the individual or individuals addressed. Any other use, dissemination, distribution or copying of this communication is strictly prohibited. If you are not the intended recipient, please delete this message and notify us of incorrect delivery by immediate reply.

Placer County  
P&L Financial Analysis Inquiry  
Fiscal Period: Month 13 2010 Appn Yr: 2010  
Act/Bal: Year Activity

Style: Tabular

Dept: 14

Org:

Summarize by: Appn No 53070 Human Services Secondary Summarize by: (None)

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

Exclude Enc/Prenc: No

Object Lvl 3	Object Lvl 3 Title	Department Budget	Enc/Preenc	Actual	Balance	% of Budget
6940	Registered Warrant Int	\$0.00	\$0.00	\$27.49	(\$27.49)	0.00%
6950	Interest	\$0.00	\$0.00	\$0.02	(\$0.02)	0.00%
7160	State Food Stamp Adr	\$1,361,534.00	\$0.00	\$2,085,487.88	(\$723,953.88)	153.17%
7162	State Welfare Admin G	\$0.00	\$0.00	\$1,046,170.28	(\$1,046,170.28)	0.00%
7166	State Childrens Boardi	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
7169	Federal CalWin	\$1,344,174.00	\$0.00	\$324,844.00	\$1,019,330.00	24.17%
7174	State CalWin	\$0.00	\$0.00	\$1,025,397.22	(\$1,025,397.22)	0.00%
7182	State Welfare Med Adr	\$8,322,881.00	\$0.00	\$8,320,795.00	\$2,086.00	99.97%
7187	State Aid Mental Health	\$263,289.00	\$0.00	\$286,909.50	(\$23,620.50)	108.97%
7193	State Aid Drug	\$172,162.00	\$0.00	\$181,546.50	(\$9,384.50)	105.45%
7234	State Aid - Mandated C	\$0.00	\$0.00	(\$45.41)	\$45.41	0.00%
7237	Federal Welfare Admin	\$9,862,231.00	\$0.00	\$5,519,943.48	\$4,342,287.52	55.97%
7240	Federal Admin Food Sl	\$2,304,009.00	\$0.00	\$2,444,440.38	(\$140,431.38)	106.10%
7487	Federal Aid Child Care	\$0.00	\$0.00	\$2,683,173.00	(\$2,683,173.00)	0.00%
7498	ARRA/State Pass-throt	\$0.00	\$0.00	\$415,959.00	(\$415,959.00)	0.00%
7999	State Revenue Reducti	(\$2,608,335.00)	\$0.00	\$0.00	(\$2,608,335.00)	0.00%
8750	Proceeds from Sale of	\$0.00	\$0.00	\$2,548.63	(\$2,548.63)	0.00%
8764	Miscellaneous Revenu	\$0.00	\$0.00	\$1.00	(\$1.00)	0.00%
8954	Operating Transfers In	\$0.00	\$0.00	\$4.18	(\$4.18)	0.00%
<b>Revenue Total</b>		<b>\$21,021,945.00</b>	<b>\$0.00</b>	<b>\$24,337,202.15</b>	<b>(\$3,315,257.15)</b>	<b>115.77%</b>
1001	Employee Paid Sick Le	\$10,000.00	\$0.00	\$12,247.65	(\$2,247.65)	122.48%
1002	Salaries and Wages	\$9,166,657.00	\$0.00	\$7,983,186.18	\$1,183,470.82	87.09%
1003	Extra Help	\$87,465.00	\$0.00	\$503,445.88	(\$415,980.88)	575.60%
1005	Overtime & Call Back	\$0.00	\$0.00	\$99,906.14	(\$99,906.14)	0.00%
1011	Salary Savings	(\$178,946.00)	\$0.00	\$0.00	(\$178,946.00)	0.00%
18	Taxable Meal Reimbur:	\$0.00	\$0.00	\$272.00	(\$272.00)	0.00%

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Placer County  
P&L Financial Analysis Inquiry  
Fiscal Period: Month 13 2010 Appn Yr: 2010  
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Summarize by: Appn No 53070 Human Services Secondary Summarize by: (None)

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

Exclude Enc/Prenc: No

Object Lvl 3	Object Lvl 3 Title	Department Budget	Enc/Preenc	Actual	Balance	% of Budget
1098	State Reduction Salary	(\$1,715,590.00)	\$0.00	\$0.00	(\$1,715,590.00)	0.00%
1300	P.E.R.S.	\$2,006,413.00	\$0.00	\$1,719,743.66	\$286,669.34	85.71%
1301	F.I.C.A.	\$704,501.00	\$0.00	\$673,535.09	\$30,965.91	95.60%
1303	Other - Post Employme	\$1,039,141.00	\$0.00	\$1,129,105.57	(\$89,964.57)	108.66%
1310	Employee Group Ins	\$1,740,603.00	\$0.00	\$1,552,263.43	\$188,339.57	89.18%
1315	Workers Comp Insurar	\$53,351.00	\$0.00	\$45,337.34	\$8,013.66	84.98%
1320	Retired Employee Grp	\$0.00	\$0.00	\$259.36	(\$259.36)	0.00%
1325	401 (k) Employer Matcl	\$2,250.00	\$0.00	\$24.15	\$2,225.85	1.07%
2004	Service & Supply Savir	(\$892,745.00)	\$0.00	\$0.00	(\$892,745.00)	0.00%
2017	Uniforms	\$0.00	\$0.00	\$569.10	(\$569.10)	0.00%
2020	Clothes & Personal Su	\$0.00	\$0.00	\$449.58	(\$449.58)	0.00%
2050	Communications - Rad	\$0.00	\$0.00	\$160.00	(\$160.00)	0.00%
2051	Communications - Tel	\$270,000.00	\$0.00	\$275,315.21	(\$5,315.21)	101.97%
2052	Mobile Communication	\$14,000.00	\$0.00	\$5,219.97	\$8,780.03	37.29%
2140	Gen Liability Ins	\$30,799.00	\$0.00	\$13,519.03	\$17,279.97	43.89%
2290	Maintenance - Equipm	\$2,000.00	\$0.00	\$1,562.48	\$437.52	78.12%
2291	Maintenance - Comput	\$30,000.00	\$0.00	\$35,801.29	(\$5,801.29)	119.34%
2292	Maintenance - Softwar	\$0.00	\$2.00	\$4,183.55	(\$4,185.55)	0.00%
2439	Membership/Dues	\$29,850.00	\$0.00	\$34,673.85	(\$4,823.85)	116.16%
2456	Misc Expense	\$0.00	\$0.00	\$573.62	(\$573.62)	0.00%
2481	PC Acquisition	\$5,667.00	\$0.00	\$379,425.10	(\$373,758.10)	6695.34%
2511	Printing	\$200,000.00	\$0.00	\$236,588.72	(\$36,588.72)	118.29%
2522	Other Supplies	\$42,401.50	\$9,240.00	\$84,135.57	(\$50,974.07)	220.22%
2523	Office Supplies & Exp	\$103,000.00	\$0.00	\$126,829.43	(\$23,829.43)	123.14%
2524	Postage	\$140,000.00	\$0.00	\$125,260.47	(\$45,260.47)	132.33%
5	Prof/Spec Svcs - Purc	\$4,675,945.00	\$31,305.04	\$110.32	\$1,366,529.64	70.78%

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Summarize by: Appn No 53070 Human Services Secondary Summarize by: (None)

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

Exclude Enc/Prenc: No

Object Lvl 3	Object Lvl 3 Title	Department Budget	Enc/Preenc	Actual	Balance	% of Budget
2556	Prof/Spec Svcs - Coun	\$19,650.00	\$0.00	\$326,075.06	(\$306,425.06)	1659.42%
2701	Publications & Legal N	\$1,200.00	\$0.00	\$207.22	\$992.78	17.27%
2708	Rents & Leases - Corr	\$300,000.00	\$1.00	\$196,790.85	\$103,208.15	65.60%
2709	Countywide System Cr	\$25,525.00	\$0.00	\$25,526.00	(\$1.00)	100.00%
2710	Rents & Leases - Equip	\$5,500.00	\$0.00	\$9,333.68	(\$3,833.68)	169.70%
2727	Rents & Leases - Bldg	\$515,005.00	\$6.00	\$900,263.99	(\$385,264.99)	174.81%
2838	Special Dept Expense-	\$0.00	\$0.00	\$585.04	(\$585.04)	0.00%
2840	Special Dept Expense	\$100,553.68	\$31,345.63	\$227,535.84	(\$158,327.79)	257.46%
2844	Training	\$10,000.00	\$0.00	\$15,047.26	(\$5,047.26)	150.47%
2931	Travel & Transportator	\$0.00	\$0.00	\$1,964.39	(\$1,964.39)	0.00%
2932	Mileage	\$15,000.00	\$0.00	\$11,283.74	\$3,716.26	75.22%
2933	Lodging	\$3,000.00	\$0.00	\$21,799.51	(\$18,799.51)	726.65%
2941	County Vehicle Mileage	\$80,000.00	\$0.00	\$57,374.89	\$22,625.11	71.72%
2955	Prof & Spec Serv & Me	\$0.00	\$0.00	\$304.00	(\$304.00)	0.00%
2964	Meals/Food Purchases	\$0.00	\$0.00	\$15,654.00	(\$15,654.00)	0.00%
2965	Utilities	\$13,000.00	\$0.00	\$7,520.05	\$5,479.95	57.85%
3061	Transportation for Clier	\$437,220.00	\$0.00	\$631,901.51	(\$194,681.51)	144.53%
3082	Client Ancillary Costs	\$150,000.00	\$0.00	\$153,782.57	(\$3,782.57)	102.52%
3776	Contrib Auto Working C	\$0.00	\$0.00	\$8,565.00	(\$8,565.00)	0.00%
3810	Lease Purchase Princij	\$30,000.00	\$0.00	\$27,767.43	\$2,232.57	92.56%
3830	Lease Purchase Intere:	\$3,000.00	\$0.00	\$2,019.79	\$980.21	67.33%
4451	Equipment	\$356,865.50	\$0.00	\$179,564.31	\$177,301.19	50.32%
5002	I/T - County General Fu	(\$10,000.00)	\$0.00	(\$34,437.29)	\$24,437.29	344.37%
5051	I/T - Communications	\$0.00	\$0.00	\$5,138.00	(\$5,138.00)	0.00%
5310	I/T Employee Group In:	\$848,634.00	\$0.00	\$695,881.00	\$152,753.00	82.00%
05	I/T Maintenance - Bldg:	\$300,000.00	\$0.00	\$287.99	\$60,712.01	79.76%

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Placer County  
 P&L Financial Analysis Inquiry  
 Fiscal Period: Month 13 2010 Appn Yr: 2010  
 Act/Bal: Year Activity

Style: Tabular  
 Dept: 14  
 Org:  
 Summarize by: Appn No 53070 Human Services Secondary Summarize by: (None)  
 Primary Detail by: Object Lvl 3 Secondary Detail by: (None)  
 Exclude Enc/Prenc: No

Object Lvl 3	Object Lvl 3 Title	Department Budget	Enc/Preenc	Actual	Balance	% of Budget
5550 I/T - Administration		\$2,710,237.00	\$0.00	\$2,173,340.05	\$536,896.95	80.19%
5552 I/T - MIS Services		\$537,994.00	\$0.00	\$519,114.65	\$18,879.35	96.49%
5556 I/T - Professional Servi		\$515,463.00	\$0.00	\$866,846.16	(\$351,383.16)	168.17%
5844 I/T Training		\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
9041 Cost Allocation In/Out		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Expend Total</b>		<b>\$24,536,609.68</b>	<b>\$71,899.67</b>	<b>\$25,667,740.43</b>	<b>(\$1,203,030.42)</b>	<b>104.90%</b>
<b>Net Income (Loss)</b>		<b>(\$3,514,664.68)</b>		<b>(\$1,402,437.95)</b>		

688

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

MONTH 13

BUDGET REVISION

POST DATE:

Cash Transfer Required  
 Reserve Cancellation Required  
 Establish Reserve Required

SEE JV 247688  
 Fund Subfund 340/215

Auditor-Controller  
 County Executive  
 Board of Supervisors

DEPT NO.	DOC TYPE	Total \$ Amount	TOTAL LINES
23	BR	18,824.84	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	
23	006				995365	95365	7204			8,012.42	23	014				995365	95365	2840			9,412.42	
23	006				995365	95365	8954			1,400.00												
<b>TOTAL</b>										9,412.42	<b>TOTAL</b>										9,412.42	

REASON FOR REVISION: To increase expenditure authority by \$9,412.42 to match equivalent increase in revenue receipts in excess of budget and a transfer of \$1,400 from Veteran License Plate Fee fund 340/215 for payment of their relocation sign (see accompanying JV).

Prepared by Gretchen Nedved for Rick Buckman Ext 4642  
 Department Head \_\_\_\_\_  
 Board of Supervisors \_\_\_\_\_

Date: 7/14/10  
 Page: 1 of 1

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

189

MONTH 13

PLACER COUNTY  
ACCOUNTING JOURNAL ENTRY

PAS DOC NUMBER  
JV 247688

RECEIVED

STANDARD & FAST ENTRY DATA

JUL 15 2010

PAGE 1 OF 1

DEPT NO	DOC TYPE	TOTAL \$ AMOUNT	TOTAL LINES
23	JV	\$ 2,800.00	2

13-01-10

7/14/10

County Executive Office

REF NO.	T CODE	REV	DEPT	ORG COST ACCOUNT	PROG COST ACCOUNT	REFERENCE DOC NO / SUFFIX	OBJECT LEVEL 3	TRANSACTION AMOUNT		DESCRIPTION	GL ACCT	SUB GL ACCT
								Debit	Credit			
1	405		23	340215	39505		3775	1,400.00		Transfer from Veteran's License Plate Fee Fund to General Fund.		
2	410		23	002310	95365		8954		1,400.00	Transfer to General Fund from Veteran's License Plate Fee Fund.		
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												

EXPLANATION: To transfer \$1,400 from Veteran's License Plate Fee Fund 340/215 to the General Fund for use in the Veteran's appropriation 53650 to pay for a relocation sign. This action is tied to a year-end Budget Revision to increase the Veteran's expenditure authority.

DEBIT AUTHORIZED AND APPROVED:

DOCUMENT PREPARED BY:

Gretchen Nedved x4642

AUDITOR/CONTROLLER:

Debit Dept/Agency Signature

Date

7/14/10

Preparer's Signature

Ext. Date

Gretchen Nedved 7/14/10

Debit Dept/Agency Signature

Date

Dept Signature

Date

7/14/10

Signature

Date

7/14/10

682



Requestor: SHAPAK  
Performance Accounting

Page 1 of 1  
Date/Time of Report: 7/28/2010 12:04:59

Placer County  
P&L Financial Analysis Inquiry  
Fiscal Period: Month 12 2010 Appn Yr: 2010  
Act/Bal: Year Activity

Style: Tabular

Dept: 14

Org:

Summarize by: Fund 501 County Service Area Govt Activities Fund Secondary Summarize by: (None)

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

Exclude Enc/Prenc: No

Object Lvl 3	Object Lvl 3 Title	Department Budget	Enc/Preenc	Actual	Balance	% of Budget
6950	Interest	\$654.00	\$0.00	\$747.09	(\$93.09)	114.23%
<b>Revenue Total</b>		<b>\$654.00</b>	<b>\$0.00</b>	<b>\$747.09</b>	<b>(\$93.09)</b>	<b>114.23%</b>
2140	Gen Liability Ins	\$4.00	\$0.00	\$3.00	\$1.00	75.00%
2517	SB2557 Property Tax A	\$2,096.00	\$0.00	\$2,096.95	(\$0.95)	100.05%
2554	Commissioner's Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2840	Special Dept Expense	\$89,735.00	\$0.00	\$89,739.00	(\$4.00)	100.00%
3780	Contrib to Other Funds	\$0.00	\$0.00	\$88.99	(\$88.99)	0.00%
<b>Expend Total</b>		<b>\$91,835.00</b>	<b>\$0.00</b>	<b>\$91,927.94</b>	<b>(\$92.94)</b>	<b>100.10%</b>
<b>Net Income (Loss)</b>		<b>(\$91,181.00)</b>		<b>(\$91,180.85)</b>		

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