Report Generated: October 28, 2019 at 12:19 AM

A Tradition of Stewardship
A Commitment to Service

# Statement of Revenues and Expenses Budget vs. Actual - by Subdivision

2040 - Roads

Periods 1 through 12 of Fiscal Year: 2019

Division: 20400 - Roads Operations-Maintenance
Subdivision: 2040000 - Roads Operations-Maintenance

| | | Adopted Budget | Budget Adjustments | Adjusted Budget | Encumbrances | Actual YTD | YTD Total | Budget vs Actual | Percent of Budget |
|---|---|---|---|---|---|---|---|---|---|
| | **Revenues** | | | | | | | | |
| 42400 | Road Privileges & Permits | 90,000.00 | - | 90,000.00 | - | 142,776.11 | 142,776.11 | (52,776.11) | 158.64% |
| 42690 | Permits/Application Fees | 500.00 | - | 500.00 | - | - | - | 500.00 | 0.00% |
| 43105 | State - Highways Users Tax | 3,483,514.00 | - | 3,483,514.00 | - | 3,345,375.59 | 3,345,375.59 | 138,138.41 | 96.03% |
| 43790 | State-Other Funding | 337,000.00 | - | 337,000.00 | - | 338,285.56 | 338,285.56 | (1,285.56) | 100.38% |
| 43840 | Federal-Construction | - | - | - | - | 28,643.89 | 28,643.89 | (28,643.89) | 0.00% |
| 44300 | Forfeitures and Penalties | 10,000.00 | - | 10,000.00 | - | 22,510.54 | 22,510.54 | (12,510.54) | 225.11% |
| 45100 | Interest | 50,000.00 | - | 50,000.00 | - | 336,603.07 | 336,603.07 | (286,603.07) | 673.21% |
| 45200 | Dividends/Rebates | 6,000.00 | - | 6,000.00 | - | - | - | 6,000.00 | 0.00% |
| 46800 | Charges for Services | 25,000.00 | - | 25,000.00 | - | 44,052.20 | 44,052.20 | (19,052.20) | 176.21% |
| 46900 | Interfund Revenue | 36,000.00 | - | 36,000.00 | - | 19,611.94 | 19,611.94 | 16,388.06 | 54.48% |
| 47140 | Recycling Revenue | 50.00 | - | 50.00 | - | - | - | 50.00 | 0.00% |
| 47500 | Donations and Contributions | - | - | - | - | 200.00 | 200.00 | (200.00) | 0.00% |
| 48210 | Transfers-In from General Fund | 3,732,000.00 | - | 3,732,000.00 | - | 3,732,000.00 | 3,732,000.00 | - | 100.00% |
| 49900 | Intrafund Transfers-In | 340,000.00 | 949,242.00 | 1,289,242.00 | - | 1,291,349.69 | 1,291,349.69 | (2,107.69) | 100.16% |
| | **Total Revenues** | **8,110,064.00** | **949,242.00** | **9,059,306.00** | **-** | **9,301,408.59** | **9,301,408.59** | **(242,102.59)** | 102.67% |
| | **Expenses** | | | | | | | | |
| 51100 | Salaries and Wages | 2,379,752.00 | - | 2,379,752.00 | - | 2,309,400.80 | 2,309,400.80 | 70,351.20 | 97.04% |
| 51115 | Overtime | 45,000.00 | - | 45,000.00 | - | 79,262.92 | 79,262.92 | (34,262.92) | 176.14% |
| 51120 | Holiday Pay | - | - | - | - | 1,108.83 | 1,108.83 | (1,108.83) | 0.00% |
| 51135 | Longevity Pay | - | - | - | - | 3,000.00 | 3,000.00 | (3,000.00) | 0.00% |
| 51200 | 401A Employer Contribution | 2,000.00 | - | 2,000.00 | - | 2,000.00 | 2,000.00 | - | 100.00% |
| 51205 | Cell Phone Allowance | 12,780.00 | - | 12,780.00 | - | 13,500.00 | 13,500.00 | (720.00) | 105.63% |
| 51300 | Medicare | 35,559.00 | - | 35,559.00 | - | 33,921.65 | 33,921.65 | 1,637.35 | 95.40% |
| 51400 | Employee Insurance-Premiums | 545,542.00 | - | 545,542.00 | - | 468,242.13 | 468,242.13 | 77,299.87 | 85.83% |
| 51405 | Workers Compensation | 65,902.00 | - | 65,902.00 | - | 65,902.00 | 65,902.00 | - | 100.00% |
| 51600 | Retirement | 492,791.00 | - | 492,791.00 | - | 467,793.50 | 467,793.50 | 24,997.50 | 94.93% |
| 51601 | Retirement Cost Sharing | - | - | - | - | (4,762.60) | (4,762.60) | 4,762.60 | 0.00% |
| 51605 | Other Post Employment Benefits | 172,285.00 | - | 172,285.00 | - | 172,285.00 | 172,285.00 | - | 100.00% |
| | **Total for: Salaries and Benefits** | 3,751,611.00 | - | 3,751,611.00 | - | 3,611,654.23 | 3,611,654.23 | 139,956.77 | 96.27% |
| 52130 | Information Technology Service | 94,633.00 | - | 94,633.00 | - | 94,633.00 | 94,633.00 | - | 100.00% |

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2040 - Roads

Periods 1 through 12 of Fiscal Year: 2019

Division: 20400 - Roads Operations-Maintenance
Subdivision: 2040000 - Roads Operations-Maintenance

| | | Adopted Budget | Budget Adjustments | Adjusted Budget | Encumbrances | Actual YTD | YTD Total | Budget vs Actual | Percent of Budget |
|---|---|---|---|---|---|---|---|---|---|
| 52131 | ITS-Communication Services | 41,728.00 | - | 41,728.00 | - | 41,728.00 | 41,728.00 | - | 100.00% |
| 52132 | ITS-Records Mgmt Services | 494.00 | - | 494.00 | - | 494.00 | 494.00 | - | 100.00% |
| 52145 | Engineer Services | 500,000.00 | - | 500,000.00 | - | 555,536.73 | 555,536.73 | (55,536.73) | 111.11% |
| 52310 | Consulting Services | 40,000.00 | 180,000.00 | 220,000.00 | 120.80 | 220,293.20 | 220,414.00 | (414.00) | 100.19% |
| 52325 | Waste Disposal Services | 25,000.00 | - | 25,000.00 | - | 52,220.57 | 52,220.57 | (27,220.57) | 208.88% |
| 52340 | Landscaping Services | 38,000.00 | - | 38,000.00 | - | 29,076.00 | 29,076.00 | 8,924.00 | 76.52% |
| 52345 | Janitorial Services | 8,150.00 | - | 8,150.00 | - | 10,566.16 | 10,566.16 | (2,416.16) | 129.65% |
| 52350 | Street Sweeping Services | - | - | - | - | 5,157.50 | 5,157.50 | (5,157.50) | 0.00% |
| 52360 | Construction Services | - | 91,000.00 | 91,000.00 | - | 52,499.00 | 52,499.00 | 38,501.00 | 57.69% |
| 52490 | Other Professional Services | 150,000.00 | - | 150,000.00 | - | 67,839.70 | 67,839.70 | 82,160.30 | 45.23% |
| 52500 | Maintenance-Equipment | 15,000.00 | - | 15,000.00 | - | 9,823.71 | 9,823.71 | 5,176.29 | 65.49% |
| 52510 | Maintenance-B&I-PW Charges | 35,000.00 | - | 35,000.00 | - | 46,221.71 | 46,221.71 | (11,221.71) | 132.06% |
| 52515 | Maintenance-Software | - | - | - | - | 2,500.00 | 2,500.00 | (2,500.00) | 0.00% |
| 52525 | Maintenance-Infrastructure/Lan | 45,000.00 | 25,335.00 | 70,335.00 | - | 50,021.67 | 50,021.67 | 20,313.33 | 71.12% |
| 52600 | Rents and Leases - Equipment | 70,000.00 | 15,000.00 | 85,000.00 | - | 95,432.82 | 95,432.82 | (10,432.82) | 112.27% |
| 52700 | Insurance - Liability | 163,415.00 | - | 163,415.00 | - | 163,415.00 | 163,415.00 | - | 100.00% |
| 52800 | Communications/Telephone | 6,000.00 | - | 6,000.00 | - | 3,874.11 | 3,874.11 | 2,125.89 | 64.57% |
| 52810 | Advertising/Marketing | 200.00 | - | 200.00 | - | - | - | 200.00 | 0.00% |
| 52840 | Permits/License Fees | 4,500.00 | - | 4,500.00 | - | 4,047.29 | 4,047.29 | 452.71 | 89.94% |
| 52900 | Training/Conference Expenses | 1,000.00 | - | 1,000.00 | - | 5,108.62 | 5,108.62 | (4,108.62) | 510.86% |
| 52906 | Fleet Charges | 1,182,000.00 | - | 1,182,000.00 | - | 1,458,254.35 | 1,458,254.35 | (276,254.35) | 123.37% |
| 53100 | Office Supplies | 2,000.00 | - | 2,000.00 | - | 1,917.52 | 1,917.52 | 82.48 | 95.88% |
| 53110 | Freight/Postage | 1,000.00 | - | 1,000.00 | - | 20.00 | 20.00 | 980.00 | 2.00% |
| 53120 | Memberships/Certifications | 200.00 | - | 200.00 | - | 212.00 | 212.00 | (12.00) | 106.00% |
| 53205 | Utilities - Electric | 85,000.00 | - | 85,000.00 | - | 100,807.89 | 100,807.89 | (15,807.89) | 118.60% |
| 53210 | Utilities - Propane | 3,000.00 | - | 3,000.00 | - | 3,492.67 | 3,492.67 | (492.67) | 116.42% |
| 53220 | Utilities - Water | 4,500.00 | - | 4,500.00 | - | 11,548.89 | 11,548.89 | (7,048.89) | 256.64% |
| 53250 | Fuel | - | - | - | - | 750.04 | 750.04 | (750.04) | 0.00% |
| 53300 | Clothing and Personal Supplies | 8,000.00 | - | 8,000.00 | - | 7,905.81 | 7,905.81 | 94.19 | 98.82% |
| 53320 | Safety Supplies | 8,000.00 | - | 8,000.00 | - | 4,299.69 | 4,299.69 | 3,700.31 | 53.75% |
| 53330 | Janitorial Supplies | - | - | - | - | 1,039.10 | 1,039.10 | (1,039.10) | 0.00% |
| 53345 | Construction Supplies/Material | 126,116.00 | 200,000.00 | 326,116.00 | - | 296,209.54 | 296,209.54 | 29,906.46 | 90.83% |
| 53350 | Maintenance Supplies | 130,000.00 | - | 130,000.00 | - | 76,608.52 | 76,608.52 | 53,391.48 | 58.93% |

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2040 - Roads

Periods 1 through 12 of Fiscal Year: 2019

Division: 20400 - Roads Operations-Maintenance
Subdivision: 2040000 - Roads Operations-Maintenance

| | | Adopted Budget | Budget Adjustments | Adjusted Budget | Encumbrances | Actual YTD | YTD Total | Budget vs Actual | Percent of Budget |
|---|---|---|---|---|---|---|---|---|---|
| 53360 | Infrastructure Repair Supplies | 650,000.00 | 100,000.00 | 750,000.00 | - | 536,255.41 | 536,255.41 | 213,744.59 | 71.50% |
| 53400 | Minor Equipment/Small Tools | 5,000.00 | - | 5,000.00 | - | 6,853.69 | 6,853.69 | (1,853.69) | 137.07% |
| 53415 | Computer Software/Licensing Fe | - | - | - | - | 684.98 | 684.98 | (684.98) | 0.00% |
| | **Total for: Services and Supplies** | 3,442,936.00 | 611,335.00 | 4,054,271.00 | 120.80 | 4,017,348.89 | 4,017,469.69 | 36,801.31 | 99.09% |
| 54315 | Interest on Other Debt | 25,000.00 | 45,000.00 | 70,000.00 | - | 48,000.00 | 48,000.00 | 22,000.00 | 68.57% |
| 54500 | Taxes and Assessments | 100.00 | - | 100.00 | - | 105.00 | 105.00 | (5.00) | 105.00% |
| 54800 | Contributions | - | 196,000.00 | 196,000.00 | - | 196,000.00 | 196,000.00 | - | 100.00% |
| 56190 | Transfers Out to Debt Service | 6,800.00 | - | 6,800.00 | - | 5,223.71 | 5,223.71 | 1,576.29 | 76.82% |
| 56200 | Indirect Cost Allocation | 82,482.00 | - | 82,482.00 | - | 82,482.00 | 82,482.00 | - | 100.00% |
| 57900 | Intrafund Transfers Out | 5,000.00 | 1,342,364.00 | 1,347,364.00 | - | 1,314,993.33 | 1,314,993.33 | 32,370.67 | 97.60% |
| | **Total for: Other Expenses** | 119,382.00 | 1,583,364.00 | 1,702,746.00 | - | 1,646,804.04 | 1,646,804.04 | 55,941.96 | 96.71% |
| | **Total Expenditures** | **7,313,929.00** | **2,194,699.00** | **9,508,628.00** | **120.80** | **9,275,807.16** | **9,275,927.96** | **232,700.04** | 97.55% |
| | **Net Surplus (Deficit)** | **796,135.00** | **(1,245,457.00)** | **(449,322.00)** | **(120.80)** | **25,601.43** | **25,480.63** | | |

| | |
|---|---|
| **33100 - Available Fund Balance** | **2,178,770.29** |
| **Net Surplus (Deficit)** | **25,601.43** |
| **33100 - Ending Fund Balance** | **2,204,371.72** |

| Journal Date | Journal ID | Journal Description | Voucher Desc | Reference | Vendor ID | Name | Seq | Debit | Credit | Balance |
|---|---|---|---|---|---|---|---|---|---|---|
| 08/07/2018 | AR00303916 | N.DOBBINS ACCIDENT | | | | | | 0.00 | 6,995.20 | |
| Total For 44300 | | - Forfeitures and Penalties | | | | | | 0.00 | 6,995.20 | |
| | | | | | | | | Beginning Balance: | | -102.05 |
| | | | | | | | | Total Activity: | | -6,995.20 |
| | | | | | | | | Ending Balance: | | -7,097.25 |
| Account 45100 | | - Interest | | | | | | | | |
| Total For 45100 | | - Interest | | | | | | 0.00 | 0.00 | |
| | | | | | | | | Beginning Balance: | | 0.00 |
| | | | | | | | | Total Activity: | | 0.00 |
| | | | | | | | | Ending Balance: | | 0.00 |
| Account 48210 | | - Transfers-In from General Fund | | | | | | | | |
| 08/14/2018 | 0000304143 | Co contribution | | FY 18-19 | | | | 0.00 | 3,732,000.00 | |
| Total For 48210 | | - Transfers-In from General Fund | | | | | | 0.00 | 3,732,000.00 | |
| | | | | | | | | Beginning Balance: | | 0.00 |
| | | | | | | | | Total Activity: | | -3,732,000.00 |
| | | | | | | | | Ending Balance: | | -3,732,000.00 |

Report ID: GLS7505
Bus. Unit: NAPCO--County of Napa
Fund: 1000 General Fund
Dept: 1050000 Non-Departmental

GENERAL LEDGER DETAIL TRANSACTIONS
For Fiscal Year 2019
Period 2 to 2


Run Date 10/28/2019
Run Time 08:28:14

Program:

| Journal Date | Journal ID | Journal Description | Voucher Desc | Reference | Vendor ID | Name | Seq | Debit | Credit | Balance |
|---|---|---|---|---|---|---|---|---|---|---|
| Account 56120 - Transfers Out to Roads | | | | | | | | | | |
| 08/14/2018 | 0000304143 | FY19 GF Share to Roads | | FY 18-19 | | | | 3,732,000.00 | 0.00 | |
| 08/28/2018 | 0000304758 | FY19 Trsf for Roads Proj 18022 | | BA# DPW007 | | | | 325,000.00 | 0.00 | |
| Total For 56120 - Transfers Out to Roads | | | | | | | | 4,057,000.00 | 0.00 | |
| | | | | | | | | Beginning Balance: | | 142,000.00 |
| | | | | | | | | Total Activity: | | 4,057,000.00 |
| | | | | | | | | Ending Balance: | | 4,199,000.00 |
| TOTAL EXPENSE | | | | | | | | 4,057,000.00 | 0.00 | 4,199,000.00 |
| TOTAL FOR PROGRAI | | | | | | | | 4,057,000.00 | 0.00 | 4,199,000.00 |

Report ID: N_GLJRNLDTL

# County of Napa

## Journal Entry Detail Report



Run Date 10/28/2019

Run Time 8:21:47 AM

| | | | | | |
|---|---|---|---|---|---|
| Unit: | **NAPCO** | Ledger Group: | ACTUALS | Enter By: | BFULTZ |
| Journal Id: | **0000304143** | Source: | CTF | Posted Date: | 8/23/2018 |
| Date: | **8/14/2018** | Reversal: | N | Budget Status: | V |
| Total Lines: | 4 | Reversal Date: | | Journal Status: | P |
| Description: | County contribution to the Roads Ops for FY 2018-2019. Barbara X4595. | **Total Debits:** | **7,464,000.00** | **Total Credits:** | **7,464,000.00** |

| Ln# | Fund | Sub-Div | Program | Account | PCBU | Project | Activity | ResCat | SubCat | Line Description | Line Ref | Debits | Credits |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 1000 | 1050000 | | 56120 | 105 | GEN_105 | GENERAL | NOFND | GENRL | FY19 GF Share to Roads | FY 18-19 | 3,732,000.00 | 0.00 |
| 2 | 1000 | 1050000 | | 11100 | | | | | | FY19 GF Share to Roads | FY 18-19 | 0.00 | 3,732,000.00 |
| 3 | 2040 | 2040000 | | 11100 | | | | | | Co contribution | FY 18-19 | 3,732,000.00 | 0.00 |
| 4 | 2040 | 2040000 | | 48210 | 122 | 99999-20400 | 20400 | NOFND | GENRL | Co contribution | FY 18-19 | 0.00 | 3,732,000.00 |

** End of Report **

# NAPCO JOURNAL ENTRY FORM

Date: 08/10/18
Department: CEO
Prepared By: Barbara Fultz
Phone: X4595

NAPCO Journal ID: 0000304143
Fiscal Year: 18-19
Source Code: CTF
Date Posted:

| Accounting Date | Fund | Subdivision | Program | Account | PC Business Unit | Project | Activity | Category | Subcategory | Description | Reference | Debit Amount | Credit Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 08/13/18 | 1000 | 1050000 | | 56120 | 105 | GEN_105 | GENERAL | NOFND | GENRL | FY19 GF Share to Roads | FY 18-19 | 3,732,000.00 | |
| | 1000 | 1050000 | | 11100 | | | | | | FY 19 GF Share to Roads | FY 18-19 | | 3,732,000.00 |
| | 2040 | 2040000 | | 11100 | | | | | | Co contribution | FY 18-19 | 3,732,000.00 | |
| | 2040 | 2040000 | | 48210 | 122 | 99999-20400 | 20400 | NOFND | GENRL | Co contribution | FY 18-19 | | 3,732,000.00 |
| | | | | | | | | | | | | 7,464,000.00 | 7,464,000.00 |

Purpose: County contribution to the Roads Ops for FY 2018-2019. Barbara X4595

APPROVALS & AUTHORIZATIONS :

Dept: [signature] | Auditor: | CEO:
Date: 8/14/18 | Date: | Date: