

7-31-07 BOS 9B

AUDITOR-CONTROLLER INTER-OFFICE MEMO



Date: July 31, 2007

To: Board of Supervisors

From: Pamela A. Kindig
Auditor-Controller

Subject: 2006-2007 Year-End Journal Entries

At the end of each fiscal year there are certain accounting entries that need to be made by the Auditor-Controller's Department to assist in the year-end closing process. Listed below are the entries specific to the 2006-2007 fiscal year.

Designations:

- A. Authorize the Auditor-Controller to book the following entries necessary to establish or increase designations (See Attachment) as of June 30, 2007.
1. H&HS Auction Napa Valley Roll-Over – Establish a designation of \$247,271. This designation is established for unused categorical funding for the Universal Home Visiting Program. Total designation will be \$247,271.
 2. H&HS First Five Commission – Establish a designation of \$36,156. This designation is established for unused categorical funding for the Universal Home Visiting Program. Total designation will be \$36,156.
 3. H&HS 3632 DMH Allocation Rollover – Establish a designation of \$200,000. This designation will roll over funding for the 2007-2008 budget year.. Total designation will be \$200,000.
 4. H&HS Solano-Napa Employee Advisory Committee Grant – Establish a designation of \$3,000. This designation is established for contract use. Total designation will be \$3,000.
 5. H&HS SB 90 Services to Handicapped Students – Establish a designation of \$579,057. This designation is established for potential SB 90 paybacks. Total designation will be \$579,057.
 6. 2003 COP Reserve – Increase designation by \$150,000. This designation continues to establish a reserve for the 2003 Certificates of Participates. Total designation will be \$750,000.

- B. Authorize the Auditor-Controller to book the following entries necessary to decrease designations (See Attachment) as of June 30, 2007.
1. H&HS Health HRSA – Cancel designation of \$38,921. During the 2006-2007 fiscal year this amount was expended on HRSA purchases. Total designation remaining is \$44,092.75.
 2. H&HS Dahl Trust – Social Services – Cancel designation of \$2,026. During the 2006-2007 fiscal year this amount was expended using the Dahl Trust monies. Total designation remaining is \$11,047.66.
 3. H&HS Realignment Growth (2001-2002) – Cancel designation of \$25,182.70. This amount was used to pay the 2006-2007 H&HS debt service. Total designation remaining is \$19,354.01.
 4. H&HS –Cost Report Payback (2005-2006) – Cancel designation of \$25,000. This amount was used for the 2005-2006 HIV payback. Total designation remaining is \$5,000.
 5. H&HS MAA Claiming Payback – Cancel designation of \$40,528. This amount was used for the 2004-2005 payback. Total designation remaining is \$9,472.00.
 6. Bella Drive CDBG Grant – Cancel designation of \$5,440. This amount reduces a portion of the five year reserve amount required by the City of Napa Housing Authority. Total designation remaining is \$13,760.

Budgetary Journals

- A. Authorize the Auditor-Controller to book the following entry for Fund 1000 (General Fund) to cover the bottom line expenditures for the following department. The entry is offset by General Fund Contingencies.
1. Juvenile Hall (24900) – Salaries & Benefits - \$35,000.00
- B. Authorize the Auditor-Controller to book the following entry for Fund 1000 (General Fund) to cover the bottom line expenditures for the following department. The entry is offset by increased revenues.
1. Communications (14200) – Services & Supplies - \$4,500.00
- C. Authorize the Auditor-Controller to book the following budgetary entry for Fund 4100 (Information Technology Services) to budget for depreciation (non-cash item) for GASB 34 purposes.
1. Increase by \$144,707.05 – Equipment depreciation. Appropriate retained earnings.

- D. Authorize the Auditor-Controller to book the following budgetary entry for Fund 4500 (Airport) to budget for depreciation (non-cash item) for GASB 34 purposes.
1. Increase by \$20,598.43 – Equipment depreciation. Appropriate retained earnings.
 2. Increase by \$824,600.61 – Building depreciation. Appropriate retained earnings.
- E. Authorize the Auditor-Controller to book the following budgetary entry for Fund 6510 (Lake Berryessa Resort Improvement District) to increase the budget for depreciation (non-cash item) for GASB 34 purposes.
1. Increase by \$31,670 – Depreciation Expense with offsetting estimated revenue
- F. Authorize the Auditor-Controller to book the following budgetary entry for Fund 6610 (Napa Berryessa Resort Improvement District) to increase the budget for depreciation (non-cash item) for GASB 34 purposes.
1. Increase by \$13,215 – Depreciation Expense with offsetting estimated revenue
- G. Authorize the Auditor-Controller to book the following budgetary entry for Fund 4030 (Vehicle Replacement) to increase the budget for depreciation (non-cash item) for GASB 34 purposes.
1. Increase by \$150,000 – Depreciation Expense with \$150,000 offsetting revenue for vehicle replacement.

Cash Shortages

On September 17, 2002, the Board of Supervisors authorized the Auditor-Controller to handle internally all cash shortages of \$500 or less. This same Board action requires the Auditor-Controller to advise the Board of Supervisors in writing and give an accounting of such shortages. During fiscal year 2006-2007 the following shortages were acknowledged and booked to the departments as an expense item:

Library (various dates) (net overage of \$129.68)	\$ 00.00
H&HS – (Public Health (September 2006))	\$ 25.00

Additional Approval

Authorize the Auditor-Controller to book other entries as needed to balance and close the 2006-2007 fiscal year for all funds controlled by the Board of Supervisors.

I will be available at the Board meeting to answer any questions you might have regarding the above entries.

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CC: Nancy Watt, County Executive Officer
Britt Ferguson, Assistant County Executive Officer
Craig Goodman, Assistant Auditor-Controller
Tracy Schulze, Assistant Auditor-Controller
Erika Lucia, Accountant-Auditor Manager

Attachment

COUNTY OF NAPA GENERAL FUND DESIGNATIONS SUMMARY AS OF 06/30, 2007						
Fiscal Year 2006-2007 Fund 1000	Fund	Dept	Account	Beginning Balance July 1, 2006	Additions	Ending Balance June 30, 2007
CAPITAL PROJECTS						
Agricultural Commissioner	1000	26400	34013000	901,087.00		901,087.00
2003 COP Reserve	1000	00000	34012700	600,000.00	150,000.00	750,000.00
CAD RMS	1000	23500	34017500	401,964.00		401,964.00
Bella drive CDBG Grant	1000	00000	34013200	19,200.00		13,760.00
ECONOMIC UNCERTAINTIES						
PERS						
Employee Salaries & Benefits	1000	00000	34011500	5,825,826.00		5,825,826.00
Child Support Services - Federal Payback	1000	00000	34011500	4,695,192.00		4,695,192.00
Other Post Employment Benefit	1000	22500	34012600	375,041.00		375,041.00
Health Care Premiums	1000	00000	34014500	0.00	4,140,411.00	4,140,411.00
Sales Tax - Economic Uncertainties	1000	00000	34017800	1,000,000.00		1,000,000.00
	1000	00000	34013700	790,000.00		790,000.00
HEALTH AND HUMAN SERVICES						
H&HS EPSTD						
H&HS Severely Disturbed - 2001/2002	1000	00000	34016000	73,035.00		73,035.00
Realignment - 2000-2001	1000	42000	34016510	140,433.00		140,433.00
Realignment - 2001-2002	1000	500/01	34016700	242,970.19		242,970.19
Realignment - 2003-2004	1000	50000	34016710	44,536.71		
Mental Health Cost Report Payback	1000	50100	34016720	876,111.00	25,182.70	19,354.01
Dahl Trust-Social Services	1000	42000	34015800	496,594.90		496,594.90
Mental Health System of Care	1000	50100	34017200	13,073.66	2,026.00	11,047.66
Anasazi	1000	42000	34015700	20,000.00		20,000.00
Social Service Assist Claim Adj	1000	42000	34015900	132,384.00	52,144.00	80,240.00
Health Admin-HRSA	1000	42000	34015100	250,000.00	250,000.00	0.00
EMS Med Cache Trailers	1000	40000	34015200	83,013.75	38,921.00	44,092.75
FY 2005/06 Cost Report Payback	1000	40000	34015300	700.00		700.00
MAA Claiming Payback	1000	42200	34018600	30,000.00	25,000.00	5,000.00
Auction Napa Valley Roll-over funding	1000	42200	34018700	50,000.00	40,528.00	9,472.00
First Five Children's and Families Comm	1000	40000	34013300	0.00	247,271.00	247,271.00
3632 DMH Allocation Rollover	1000	40000	34013400	0.00	36,156.00	36,156.00
Solano-Napa Employee Adv Committee Grant	1000	42000	34014800	0.00	200,000.00	200,000.00
Handicapped & Disabled	1000	50500	34014900	0.00	3,000.00	3,000.00
	1000	42200	34014700	0.00	579,057.00	579,057.00
MISCELLANEOUS						
ABAG Power						
American Canyon Library	1000	00000	34017700			
Building Code Enforcement	1000	18600	34019000	155,510.00		155,510.00
Planning-Vineyard Development	1000	26700	34014000	87,500.00		87,500.00
Property Tax Admin Grant	1000	29000	34014300	39,000.00	39,000.00	0.00
	1000	31/102/125	34013100	582,634.00		582,634.00
	1000			17,800.00		17,800.00
Total				17,943,606.21	5,355,895.00	22,821,259.51
					478,241.70	

