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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 Board of Supervisors July 31, 2007 Page 4

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.

PAK:pak

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

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