COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER

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J. TYLER McCAULEY
AUDITOR-CONTROLLER

September 26, 2006

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

REQUEST TO APPROVE THE FINAL BUDGET ADJUSTMENT FOR 2005-2006 ALL DISTRICTS (4-VOTES)

IT IS RECOMMENDED THAT YOUR BOARD:

1. Approve the final budget adjustment for 2005-2006.

PURPOSE OF RECOMMENDED ACTION

Approval of the final budget adjustment will allow the Auditor-Controller to close the 2005-2006 financial records and prepare various required financial reports.

JUSTIFICATION

A final budget adjustment is necessary to cover various appropriation overdrafts and appropriate overrealized proceeds of taxes to comply with GANN initiative requirements.

Implementation of Strategic Plan Goals

This action is consistent with the County's Strategic Plan goal of Fiscal Responsibility.

FISCAL IMPACT/FINANCING

This action adjusts the various budgets to reflect financial activity that has already taken place. Included in this action are annual adjustments to the Designation for Health Services (Tobacco Settlement Funds), the Designation for Budgetary Uncertainties (taxes potentially subject to Proposition 62 and the Disney Reserve for Long-Term Loans Receivable), and the Designation for SB90 Programs.

Your Board has directed that tobacco settlement funds be placed in a General Fund Designation for Health Services. Accordingly, this action increases the designation account balance by $112,529,000 to reflect tobacco settlement funds received during 2005-2006 ($94,439,000), interest earnings on the funds ($2,027,000), and unused funds that were previously allocated to Health Services and Capital Project budget units for tobacco programs ($16,063,000).

In accordance with Board policy, there is a recommended increase in the Designation for Budgetary Uncertainties Account of $13,990,000 for taxes potentially subject to Proposition 62. This amount represents actual revenue above the budgeted amount that was previously set aside by the Board.

In addition, this action decreases the General Fund reserve that was established for loans provided to the Disney Concert Hall Project ("Project"). The amount of the decrease is $2,414,000 and represents loan principal amounts repaid by the Project to the General Fund during 2005-2006. The loaned funds originated from the Designation for Budgetary Uncertainties and it is recommended that the $2,414,000 be restored to this Designation account.

For 2005-2006, collections of long-term accounts receivable for SB90 were $17,011,000. This amount reduces the long-term receivables, as the State has resumed making payments for SB90. This action reduces the Reserve for SB90 Long-term Receivables by $17,011,000 and increases the Fund Balance Available for the General Fund.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

This action is in accordance with Government Code Sections 29125 through 29130 and will allow the County to demonstrate legal compliance with the budget.

This action does not include the adjustments required for the Department of Health Services (DHS). DHS is submitting a separate letter that discusses final budgetary transactions required for DHS General Fund organizations and the Hospital Funds.

IMPACT ON CURRENT SERVICES

None.

Respectfully submitted,

J. Tyler McCauley
Auditor-Controller

JTM:JN
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c: Chief Administrative Officer
Executive Officer, Board of Supervisors

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FY 2005-2006

SOURCES:		USES:	
GANN - CONTINGENCIES-VARIOUS FUNDS			
NON DEPT OTHER THAN TAXES A01-ND-91-9050-10000-10001 CRA-CONTRACT REVENUE- CURRENT YEAR	10,514,000	GENERAL FUND A01 - 3307 APPROPRIATION FOR CONTINGENCIES-GANN	95,200,000
VLFR-MENTAL HEALTH A01-ND-88-8716-10590-10592 ST-VEHICLE LICENSE FEE AB1288	3,751,000		
VLFR-SOCIAL SERVICES A01-ND-88-8716-10590-10593 ST-VEHICLE LICENSE FEE AB1288	3,029,000		
DPSS-IN HOME SUPPORTING SERVICES A01-SS-88-8899-26300-26410 STATE REALIGNMENT	37,906,000		
NON DEPT SPECIAL ACCOUNTS A01-BS-86-8605-13690 INTEREST FROM TREASURY POOL DEPOSITS	40,000,000		
INCREASE REVENUE	95,200,000	*INCREASE CONTINGENCIES*	95,200,000

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2005-2006

SOURCES:		USES:	
GANN - CONTINGENCIES-VARIOUS FUNDS - Continued			
PUBLIC WORKS-ROAD FUND B03-PW-86-8605-47000 INTEREST FROM TREASURY POOL DEPOSITS *INCREASE REVENUE*	37,000	PUBLIC WORKS-ROAD FUND B03 - 3307 APPROPRIATION FOR CONTINGENCIES-GANN *INCREASE CONTINGENCIES*	37,000
PUBLIC LIBRARY B06-PL-80-8003-41200 PROP TAXES-CURRENT SECURED *INCREASE REVENUE*	1,776,000	PUBLIC LIBRARY B06 - 3307 APPROPRIATION FOR CONTINGENCIES-GANN *INCREASE CONTINGENCIES*	1,776,000
PUBLIC WORKS-FLOOD CONTROL B07-PW-80-8003-47000 PROP TAXES-CURRENT SECURED *INCREASE REVENUE*	8,072,000	PUBLIC WORKS-FLOOD CONTROL B07 - 3307 APPROPRIATION FOR CONTINGENCIES-GANN *INCREASE CONTINGENCIES*	8,072,000
FIRE-FINANCING ELEMENTS BUDGET UNIT DA1-FR-80-8003-40100-40109 PROP TAXES-CURRENT SECURED *INCREASE REVENUE*	3,174,000	FIRE DA1 - 3307 APPROPRIATION FOR CONTINGENCIES-GANN *INCREASE CONTINGENCIES*	3,174,000
HS-MEASURE B FINANCING ELEMENTS BW9-HS-86-8605-41010-41011 INTEREST FROM TREASURY POOL DEPOSITS *INCREASE REVENUE*	3,670,000	HS-MEASURE B SPECIAL TAX FUND BW9 - 3307 APPROPRIATION FOR CONTINGENCIES-GANN *INCREASE CONTINGENCIES*	3,670,000
TOTAL - GANN CONTINGENCIES	**111,929,000**		**111,929,000**

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2005-2006

SOURCES:		USES:	
USE OF APPROPRIATION FOR CONTINGENCY - GANN (3307)			
GENERAL FUND A01 - 3307 APPROPRIATION FOR CONTINGENCY-GANN *DECREASE CONTINGENCIES*	1,125,000	EMPLOYEE BENEFITS-DISABILITY A01-AC-1000-12765-13696 SALARIES & EMP BEN *INCREASE APPROPRIATION*	1,125,000
GENERAL FUND A01 - 3307 APPROPRIATION FOR CONTINGENCY-GANN *DECREASE CONTINGENCIES*	381,000	DCFS-KINGAP PROGRAM A01-CH-5500-26440-26318 OTHER CHARGES *INCREASE APPROPRIATION*	923,000
DCFS-KINGAP PROGRAM A01-CH-88-8731-26440-26318 STATE AID-PUBLIC ASSISTANCE *INCREASE REVENUE*	381,000		
DCFS-KINGAP PROGRAM A01-CH-90-8901-26440-26318 FEDERAL AID-PUBLIC ASSISTANCE *INCREASE REVENUE*	161,000		
TOTAL USE OF APPROPRIATION FOR CONTINGENCIES-GANN	**2,048,000**		**2,048,000**

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2005-2006

SOURCES:		USES:	
DESIGNATION FOR TOBACCO SETTLEMENT			
NON DEPT OTHER THAN TAXES A01-ND-94-9364-10000-10001 TOBACCO SETTLEMENT *INCREASE REVENUE*	94,439,000	GENERAL FUND A01 - 3096 DESIGNATION FOR HEALTH SERVICES - TOBACCO SETTLEMENT *INCREASE DESIGNATION*	112,529,000
NON DEPT SPECIAL ACCOUNTS A01-BS-86-8605-13690 INTEREST FROM TREASURY POOL DEPOSITS *INCREASE REVENUE*	2,027,000		
HS-TOBACCO SETTLEMENT PROGRAM A01-HS-2000-20750 SERVICES & SUPPLIES *DECREASE APPROPRIATION*	8,398,000		
HS-PUBLIC HEALTH A01-HS-2000-23450 SERVICES & SUPPLIES *DECREASE APPROPRIATION*	500,000		
CONTRIBUTION TO HOSPITAL ENTERPRISE-SUB-COASTAL CLUSTER A01-AC-6100-21200-21226 OTHER FINANCING USES *DECREASE APPROPRIATION*	460,000		
CONTRIBUTION TO HOSPITAL ENTERPRISE-SUB-SF VALLEY CLUSTER A01-AC-6100-21200-21232 OTHER FINANCING USES *DECREASE APPROPRIATION*	728,000		
PROJECT & FACILITY DEVELOPMENT A01-PF-6100-10190 OTHER FINANCING USES *DECREASE APPROPRIATION*	5,977,000		
TOTAL-A01 DESIGNATION FOR TOBACCO SETTLEMENT	112,529,000		112,529,000

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2005-2006

SOURCES:		USES:	
DESIGNATION FOR TOBACCO SETTLEMENT - Continued			
COASTAL NETWORK MN1-HH-1000-60020 SALARIES & EMP BEN	89,000	COASTAL NETWORK MN1 HH-96-9912-60020 OPERATING SUBSIDY-GENERAL FUND	460,000
DECREASE APPROPRIATION		*DECREASE REVENUE*	
COASTAL NETWORK MN1-HH-2000-60020 SERVICES & SUPPLIES	371,000		
DECREASE APPROPRIATION			
TOTAL - MN1	460,000		460,000
VALLEYCARE NETWORK MN3-HO-1000-60050 SALARIES & EMP BEN	209,000	VALLEYCARE NETWORK MN3-HO-96-9912-60050 OPERATING SUBSIDY-GENERAL FUND	728,000
DECREASE APPROPRIATION		*DECREASE REVENUE*	
VALLEYCARE NETWORK MN3-HO-2000-60050 SERVICES & SUPPLIES	519,000		
DECREASE APPROPRIATION			
TOTAL - MN3	728,000		728,000
HEALTH-HARBOR S/E REPLACEMENT J19-CP-6014-69220 FIXED ASSETS-B & I	2,625,000	HEALTH-HARBOR S/E REPLACEMENT J19-CP-96-9919-69220 OPERATING TRANSFER IN/CP	2,625,000
DECREASE APPROPRIATION		*DECREASE REVENUE*	
HEALTH-HIGH DESERT AMBULATORY CARE BUILDING J19-CP-6014-77350 FIXED ASSETS-B & I	3,352,000	HEALTH-HIGH DESERT AMBULATORY CARE BUILDING J19-CP-96-9919-77350 OPERATING TRANSFER IN/CP	3,352,000
DECREASE APPROPRIATION		*DECREASE REVENUE*	
TOTAL - J19	5,977,000		5,977,000
TOTAL DESIGNATION FOR TOBACCO SETTLEMENT	**119,694,000**		**119,694,000**

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2005-2006

SOURCES:		USES:	
DESIGNATION FOR BUDGET UNCERTAINTIES - (LOCAL TAXES) - PROPOSITION 62			
NON-DEPT TREASURER TAX CO A01-ND-81-8063-10000-10003 TRANSIENT OCCUPANCY *INCREASE REVENUE*	580,000	GENERAL FUND A01 - 3047 DESIGNATION FOR BUDGET UNCERTAINTIES *INCREASE DESIGNATION*	13,990,000
NON-DEPT OTHER THAN TAXES A01-ND-81-8080-10000-10001 ELECTRIC USERS TAX *INCREASE REVENUE*	2,085,000		
NON-DEPT OTHER THAN TAXES A01-ND-81-8081-10000-10001 GAS USERS TAX *INCREASE REVENUE*	3,003,000		
NON-DEPT OTHER THAN TAXES A01-ND-81-8082-10000-10001 TELEPHONE USER TAX *INCREASE REVENUE*	3,992,000		
NON-DEPT OTHER THAN TAXES A01-ND-82-8377-10000-10001 BUSINESS LICENSE TAX-LANDFILL *INCREASE REVENUE*	4,330,000		
TOTAL DESIGNATION FOR BUDGET UNCERTAINTIES-(LOCAL TAXES) PROPOSITION 62	**13,990,000**		**13,990,000**

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2005-2006

SOURCES:		USES:	
RESERVE FOR SB90 LONG TERM RECEIVABLES (3036)			
GENERAL FUND A01 - 3036 RESERVE FOR SB90 LONG-TERM RECEIVABLE *DECREASE RESERVE*	17,011,000	GENERAL FUND A01 - 3301 OTHER FUND BALANCE AVAILABLE *INCREASE FUND BALANCE*	17,011,000
TOTAL RESERVE FOR SB90 LONG-TERM RECEIVABLES	17,011,000		17,011,000

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2005-2006

SOURCES:		USES:	
RESERVE FOR LONG - TERM RECEIVABLE - DISNEY HALL			
GENERAL FUND A01 - 3031 RESERVE FOR LONG-TERM LOAN RECEIVABLE-DISNEY HALL *DECREASE RESERVE*	2,414,000	GENERAL FUND A01 - 3047 DESIGNATION FOR BUDGET UNCERTAINTIES *INCREASE DESIGNATION*	2,414,000
TOTAL RESERVE FOR LONG-TERM RECEIVABLE DISNEY HALL	2,414,000		2,414,000

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2005-2006

SOURCES:		USES:	
A01 GENERAL FUND			
AUDITOR-CONTROLLER A01-AU-2000-10700 SERVICES & SUPPLIES *DECREASE APPROPRIATION*	1,333,000	AUDITOR-eCAPS PROJECT A01-AU-2000-10799 SERVICES & SUPPLIES *INCREASE APPROPRIATION*	1,333,000
CHILD SUPPORT SERVICES A01-CD-2000-14280 SERVICES & SUPPLIES *DECREASE APPROPRIATION*	839,000	CHILD SUPPORT SERVICES A01-CD-5500-14280 OTHER CHARGES *INCREASE APPROPRIATION*	839,000
COMMUNITY & SR CITIZENS A01-CS-2000-26560 SERVICES & SUPPLIES *DECREASE APPROPRIATION*	1,413,000	COMMUNITY & SR CITIZENS A01-CS-5500-26560 OTHER CHARGES *INCREASE APPROPRIATION*	1,413,000
LA CO CAPITAL ASSET LEASING A01-LC-5500-13750 OTHER CHARGES *DECREASE APPROPRIATION*	2,000	LA CO CAPITAL ASSET LEASING A01-LC-2000-13750 SERVICES & SUPPLIES *INCREASE APPROPRIATION*	2,000
DCFS-ADOPTION ASSISTANCE A01-CH-88-8731-26440-26441 STATE AID PUBLIC ASSISTANCE *INCREASE REVENUE*	634,000	DCFS-ADOPTION ASSISTANCE A01-CH-5500-26440-26441 OTHER CHARGES *INCREASE APPROPRIATION*	12,892,000
DCFS-ADOPTION ASSISTANCE A01-CH-88-8899-26440-26441 STATE-REALIGNMENT *INCREASE REVENUE*	5,688,000		
DCFS-ADOPTION ASSISTANCE A01-CH-90-8901-26440-26441 FEDERAL AID PUBLIC ASSISTANCE *INCREASE REVENUE*	6,570,000		
	12,892,000		12,892,000

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2005-2006

SOURCES:		USES:	
A01 GENERAL FUND - Continued			
DCFS-SED CHILDREN A01-CH-88-8843-26440-26470 SB90 *INCREASE REVENUE*	2,185,000	DCFS-SED CHILDREN A01-CH-5500-26440-26470 OTHER CHARGES *INCREASE APPROPRIATION*	2,185,000
PROBATION-DETENTION SVCS BUREAU A01-PB-2000-17000-17150 SERVICES & SUPPLIES *DECREASE APPROPRIATION*	349,000	PROBATION-DETENTION SVCS BUREAU A01-PB-1000-17000-17150 SAL & EMP BENEFITS *INCREASE APPROPRIATION*	349,000
PUBLIC DEFENDER A01-PD-1000-15200 SALARIES & EMP BEN *DECREASE APPROPRIATION*	22,000	PUBLIC DEFENDER A01-PD-2000-15200 SERVICES & SUPPLIES *INCREASE APPROPRIATION*	22,000
SC-NORTH WEST DISTRICT A01-SC-1000-14800-14808 SALARIES & EMP BEN	1,000	SC-NORTH WEST DISTRICT A01-SC-2000-14800-14808 SERVICES & SUPPLIES *INCREASE APPROPRIATION*	4,000
SC-SOUTH DISTRICT A01-SC-1000-14800-14809 SALARIES & EMP BEN	3,000		
DECREASE APPROPRIATION	4,000		4,000
SC-SOUTH WEST DISTRICT A01-SC-1000-14800-14812 SALARIES & EMP BEN	3,000	SC-SOUTH WEST DISTRICT A01-SC-2000-14800-14812 SERVICES & SUPPLIES *INCREASE APPROPRIATION*	7,000
SC-SOUTH DISTRICT A01-SC-1000-14800-14809 SALARIES & EMP BEN	4,000		
DECREASE APPROPRIATION	7,000		7,000

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2005-2006

SOURCES:		USES:	
A01 GENERAL FUND - Continued			
SHERIFF-PATROL A01-SH-2000-15681-15682 SERVICES & SUPPLIES *DECREASE APPROPRIATION*	3,326,000	SHERIFF-PATROL A01-SH-1000-15681-15682 SALARIES & EMP BEN *INCREASE APPROPRIATION*	6,114,000
SHERIFF-PATROL A01-SH-6030-15681-15682 FIXED ASSETS EQUIPMENT *DECREASE APPROPRIATION*	1,649,000		
SHERIFF-DETECTIVE SERVICES A01-SH-1000-15681-15683 SALARIES & EMP BEN *DECREASE APPROPRIATION*	1,139,000		
SHERIFF-ADMINISTRATION A01-SH-2000-15681-15684 SERVICES & SUPPLIES *DECREASE APPROPRIATION*	1,507,000	SHERIFF-ADMINISTRATION A01-SH-1000-15681-15684 SALARIES & EMP BEN *INCREASE APPROPRIATION*	1,507,000
SHERIFF-CUSTODY A01-SH-6030-15681-15685 FIXED ASSETS EQUIPMENT *DECREASE APPROPRIATION*	620,000	SHERIFF-CUSTODY A01-SH-2000-15681-15685 SERVICES & SUPPLIES *INCREASE APPROPRIATION*	4,987,000
SHERIFF-CUSTODY A01-SH-1000-15681-15685 SALARIES & EMP BEN *DECREASE APPROPRIATION*	2,462,000		
SHERIFF-COURT SERVICES A01-SH-1000-15681-15686 SALARIES & EMP BEN *DECREASE APPROPRIATION*	1,905,000		

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2005-2006

SOURCES:		USES:	
A01 GENERAL FUND - Continued			
SHERIFF-COURT SERVICES A01-SH-1000-15681-15686 SALARIES & EMP BEN *DECREASE APPROPRIATION*	620,000	SHERIFF-CUSTODY A01-SH-1000-15681-15685 SALARIES & EMP BEN *INCREASE APPROPRIATION*	620,000
SHERIFF-GENERAL SUPPORT SVCS. A01-SH-2000-15681-15687 SERVICES & SUPPLIES *DECREASE APPROPRIATION*	5,055,000	SHERIFF-GEN. SUPPORT SVCS. A01-SH-1000-15681-15687 SALARIES & EMP BEN *INCREASE APPROPRIATION*	5,055,000
SHERIFF-GENERAL SUPPORT SVCS. A01-SH-2000-15681-15687 SERVICES & SUPPLIES *DECREASE APPROPRIATION*	2,483,000	SHERIFF-GENERAL SUPPORT SVCS. A01-SH-5500-15681-15687 OTHER CHARGES *INCREASE APPROPRIATION*	2,483,000
SUBTOTAL - SHERIFF	20,766,000		20,766,000
DPSS-CASH ASSIST PROG FOR IMMIGR. A01-SS-88-8731-26300-26420 STATE AID-PUBLIC ASSISTANCE *INCREASE REVENUE*	5,000	DPSS-CASH ASSIST PROG FOR IMMIGR. A01-SS-5500-26300-26420 OTHER CHARGES *INCREASE APPROPRIATION*	5,000
GENERAL FUND A01 - 3301 OTHER FUND BALANCE AVAILABLE	137,000	VARIOUS-RFURB-GENERAL REFURBISHMENT A01-CP-6014-86613 FIXED ASSETS - B&I *INCREASE APPROPRIATION*	137,000
NON DEPT-SPECIAL ACCOUNTS A01-BS-6100-13690 OTHER FINANCING USES *DECREASE APPROPRIATION*	39,390,000	PROJECT & FACILITY DEVELOPMENT A01-PF-6100-10190 OTHER FINANCING USES *INCREASE APPROPRIATION*	39,390,000
PROJECT & FACILITY DEVELOPMENT A01-PF-94-9711-10190 NON-RECURRING MISC REVENUE *INCREASE REVENUE*	36,000	NON DEPT-SPECIAL ACCOUNTS A01-BS-94-9711-13690 NON-RECURRING MISC REVENUE *INCREASE APPROPRIATION*	36,000
TOTAL - A01	79,380,000		79,380,000

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2005-2006

SOURCES:		USES:	
B03			
PUBLIC WORKS -ROAD FUND		PUBLIC WORKS -ROAD FUND	
B03-PW-6030-47000		B03-PW-5500-47000	
FIXED ASSETS-EQUIPMENT	342,000	OTHER CHARGES	342,000
DECREASE APPROPRIATION		*INCREASE APPROPRIATION*	
BW5			
AIR QUALITY IMPVMT SPL REV		AIR QUALITY IMPVMT SPL REV	
BW5-AO-2000-41075		BW5-AO-6100-41075	
SERVICES & SUPPLIES	306,000	OTHER FINANCING USES	386,000
DECREASE APPROPRIATION		*INCREASE APPROPRIATION*	
AIR QUALITY IMPVMT SPL REV			
BW5-AO-91-9021-41075			
OTHER GOVERNMENTAL AGENCIES	80,000		
INCREASE REVENUE			
TOTAL - BW5	386,000		386,000
CA2			
PK-GOLF COURSE CAP. IMPROVEMENT FUND		PK-GOLF COURSE CAP. IMPROVEMENT FUND	
CA2-3017		CA2-PK-94-9679-40535	
DESIGNATION FOR PROGRAM EXPANSION	9,213,000	MISCELLANEOUS-ONGOING	9,213,000
DECREASE DESIGNATION		*DECREASE REVENUE*	
CN7			
PK-OFF-HIGHWAY FUND		PK-OFF-HIGHWAY FUND	
CN7-3017		CN7-PK-88-9963-41093	
DESIGNATION FOR PROGRAM EXPANSION	100,000	PRIOR-STATE OTHER-PREVIOUS YEAR	100,000
DECREASE DESIGNATION		*DECREASE REVENUE*	
CN9			
PUBLIC WORKS-PROPOSITION C		PUBLIC WORKS-PROPOSITION C	
CN9-PW-2000-47000		CN9-PW-6625-47000	
SERVICES & SUPPLIES	13,000	RESIDUAL EQUITY TRANSFER	13,000
DECREASE APPROPRIATION		*INCREASE APPROPRIATION*	

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2005-2006

SOURCES:		USES:	
DA1			
FIRE-FINANCING ELEMENTS		FIRE-FINANCING ELEMENTS	
DA1-FR-5500-40100-40109		DA1-FR-2000-40100-40109	
0THER CHARGES	137,000	SERVICES & SUPPLIES	893,000
DECREASE APPROPRIATION		*INCREASE APPROPRIATION*	
FIRE-OPERATING			
DA1-FR-2000-40100-40215			
SERVICES & SUPPLIES	756,000		
DECREASE APPROPRIATION			
FIRE-OPERATING		FIRE-OPERATING	
DA1-FR-2000-40100-40215		DA1-FR-1000-40100-40215	
SERVICES & SUPPLIES	733,000	SALARIES & EMP BEN	733,000
DECREASE APPROPRIATION		*INCREASE APPROPRIATION*	
TOTAL - DA1	1,626,000		1,626,000
DN7			
SMALL CLAIMS ADVISOR PROGRAM		SMALL CLAIMS ADVISOR PROGRAM	
DN7-AC-6100-41061		DN7-AC-2000-41061	
OTHER FINANCING USES	1,000	SERVICES & SUPPLIES	1,000
DECREASE APPROPRIATION		*INCREASE APPROPRIATION*	
HA3			
FCD STORM DN D S #4 FUND		FCD STORM DN D S #4 FUND	
HA3-AC-80-8003-42404		HA3-AC-2000-42404	
PROPERTY TAXES-CURRENT SEC	2,000	SERVICES & SUPPLIES	2,000
INCREASE REVENUE		*INCREASE APPROPRIATION*	
HA4			
FCD REFUND BONDS 93 D S FUND		FCD REFUND BONDS 93 D S FUND	
HA4-AC-80-8003-42405		HA4-AC-2000-42405	
PROPERTY TAXES-CURRENT SECURED	15,000	SERVICES & SUPPLIES	1,000
INCREASE REVENUE		HA4-AC-6625-42405	
		RESIDUAL EQUITY TRANSFER	28,000
		INCREASE APPROPRIATION	
HA4-3302			
General Reserve	14,000		
DECREASE RESERVE			
TOTAL - HA4	29,000		29,000

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2005-2006

SOURCES:		USES:	
HB5			
RPOSD-DEBT SERVICE FUND		RPOSD-DEBT SERVICE FUND	
HB5-3087		HB5-PK-6100- 40305	
DES FOR FUTURE DEBT SERVICE	5,470,000	OTHER FINANCING USES	5,470,000
DECREASE DESIGNATION		*INCREASE APPROPRIATION*	
HE2			
RPOSD - 2005A COST OF ISSUE FUND		RPOSD - 2005A COST OF ISSUE FUND	
HE2-PK-86-8605-40502		HE2-PK-2000-40502	
INTEREST FROM TREASURY POOL DEPOSITS	3,000	SERVICES & SUPPLIES	3,000
INCREASE REVENUE		*INCREASE APPROPRIATION*	
N08			
WATER WK DIST DS #4 ZONE B		WATER WK DIST DS #4 ZONE B	
N08-AC-80-8003-54524		N08-AC-6625-54524	
PROPERTY TAXES-CURRENT-SECURED	1,000	RESIDUAL EQUITY TRANSFER	1,000
INCREASE REVENUE		*INCREASE APPROPRIATION*	
N38			
WATERWORK DISTRICT D/S #33 ZONE A		WATERWORK DISTRICT D/S #33 ZONE A	
N38-AC-80-8003-54623		N38-AC-6625-54623	
PROPERTY TAXES-CURRENT-SECURED	3,000	RESIDUAL EQUITY TRANSFER	3,000
INCREASE REVENUE		*INCREASE APPROPRIATION*	
N44			
WATER WK DIST DS #35		WATER WK DIST DS #35	
N44-AC-80-8003-54642		N44-AC-6625-54642	
PROPERTY TAXES-CURRENT-SECURED	15,000	RESIDUAL EQUITY TRANSFER	17,000
INCREASE REVENUE			
N44-3302			
GENERAL RESERVE	2,000		
DECREASE RESERVE			
TOTAL - N44	17,000	*INCREASE APPROPRIATION*	17,000

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2005-2006

SOURCES:		USES:	
N56			
WATER WK DIST DS #39		WATER WK DIST DS #39	
N56-AC-80-8003-54682		N56-AC-6625-54682	
PROPERTY TAXES-CURRENT-SECURED	3,000	RESIDUAL EQUITY TRANSFER	3,000
INCREASE REVENUE		*INCREASE APPROPRIATION*	
N57			
WATER WK DIST DS #39 ZA		WATER WK DIST DS #39 ZA	
N57-AC-80-8003-54683		N57-AC-6625-54683	
PROPERTY TAXES-CURRENT-SECURED	4,000	RESIDUAL EQUITY TRANSFER	4,000
INCREASE REVENUE		*INCREASE APPROPRIATION*	
NJ6			
WATER WK DIST BOND #29		DEPT OF PUBLIC WORKS	
NJ6-3301		NJ6-PW-6625-47000	
FUND BALANCE AVAILABLE	51,000	RESIDUAL EQUITY TRANSFER	51,000
DECREASE FUND BALANCE AVAILABLE		*INCREASE APPROPRIATION*	
NJ7			
WATER WK DISTRICT BOND #33 FUND		DEPT OF PUBLIC WORKS	
NJ7-3301		NJ7-PW-6625-47000	
FUND BALANCE AVAILABLE	35,000	RESIDUAL EQUITY TRANSFER	35,000
DECREASE FUND BALANCE AVAILABLE		*INCREASE APPROPRIATION*	
NJ9			
WATERWORK DISTRICT BOND #36 FUND		DEPT OF PUBLIC WORKS	
NJ9-3301		NJ9-PW-6625-47000	
FUND BALANCE AVAILABLE	1,000	RESIDUAL EQUITY TRANSFER	1,000
DECREASE FUND BALANCE AVAILABLE		*INCREASE APPROPRIATION*	

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2005-2006

SOURCES:		USES:	
J19-HS-HEALTH FACILITIES CAPITAL IMPROVEMENT			
HARBOR S/E REPLACEMENT J19-CP-6014-69220 FIXED ASSETS-B&I *DECREASE APPROPRIATION*	700,000	HARBOR S/E REPLACEMENT J19-CP-96-9919-69220 OPERATING TRANSFER IN/CP *DECREASE REVENUE*	700,000
OLIVE VIEW SB1953 SPC2/NPC3 J19-CP-6014-86537 FIXED ASSETS - B&I *DECREASE APPROPRIATION*	15,000	OLIVE VIEW SB1953 SPC2/NPC3 J19-CP-96-9919-86537 OPERATING TRANSFER IN/CP *DECREASE REVENUE*	15,000
RANCHO LOS AMIGOS CONSOLIDATION J19-CP-6014-69334 FIXED ASSETS-B&I *DECREASE APPROPRIATION*	11,000	RANCHO LOS AMIGOS CONSOLIDATION J19-CP-96-9919-69334 OPERATING TRANSFER IN/CP *DECREASE REVENUE*	11,000
TOTAL - J19	726,000		726,000
PROJECT & FACILITY DEVELOPMENT A01-PF-6100-10190 OTHER FINANCING USES *DECREASE APPROPRIATION*	726,000	HARBOR S/E REPLACEMENT A01-CP-6014-69220 FIXED ASSETS-B&I *INCREASE APPROPRIATION*	700,000
		OLIVE VIEW SB1953 SPC2/NPC3 A01-CP-6014-86537 FIXED ASSETS-B&I *INCREASE APPROPRIATION*	15,000
		RANCHO LOS AMIGOS CONSOLIDATION A01-CP-6014-69334 FIXED ASSETS-B&I *INCREASE APPROPRIATION*	11,000
TOTAL - A01	726,000		726,000
GRAND TOTAL	365,218,000		365,218,000