COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER

KENNETH HAHN HALL OF ADMINISTRATION
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WENDY L. WATANABE
AUDITOR-CONTROLLER

October 8, 2013

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 FISCAL YEAR 2012-13 ALL DISTRICTS (4-VOTES)

SUBJECT

Approval of the recommended action will authorize closing of the financial records and establish ending fund balance available.

IT IS RECOMMENDED THAT YOUR BOARD

1. Approve the final budget adjustment for Fiscal Year (FY) 2012-13.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

Approval of the final budget adjustment will allow the Auditor-Controller to close the FY 2012-13 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 No. 2 of Fiscal Sustainability.

FISCAL IMPACT/FINANCING

This action adjusts the various budgets to reflect financial activity that has already taken place. Included in this action are adjustments to various obligated fund balances as follows:

Nonspendable for Long-Term Accounts Receivable

The County's budgetary and accounting policies require that fund balance be reserved for accounts receivable that are not collectible within one year. Such amounts are categorized as Nonspendable Fund Balance and are currently not available for appropriation. At the end of FY 2012-13, we evaluated the County's receivables and determined that certain programs accrued new receivables, which require additions to the reserves. We also reevaluated accounts receivable for which reserves were established in prior fiscal years to determine if those reserves can be released or adjusted downward. Following are programs for which there were adjustments to reserves, due to changes in long-term accounts receivable:

Department of Public Health Programs

The Department of Public Health operates the Substance Abuse Prevention and Control Program (SAPC Program). During FY 2012-13, $8.399 million of long-term receivables for the SAPC Program was determined to be uncollectible. Therefore, the accounts receivable, and its related reserves, have been reduced by this amount. At the end of FY 2012-13, the remaining long-term receivables and reserves for the SAPC Program were $11.229 million.

SB90 Programs

The State will not reimburse the County for FY 2012-13 SB90 revenues until FY 2014-15. There has been an ongoing pattern with SB90 revenues whereby the County receives payment on a delayed basis. During FY 2012-13, there was a net decrease in long-term SB90 receivables of $5.094 million. At the end of FY 2012-13, the SB90 long-term receivables and reserves were $140.301 million.

Department of Mental Health (DMH) Programs

In FY 2009-10, DMH reported accounts receivable of $8.365 million, which were to be collected from DMH contract providers for disallowed costs associated with the Handicapped and Disabled Students Program. During FY 2012-13, DMH determined that $1.865 million was uncollectible from the contract providers. Therefore, the accounts receivable, and its related reserves, have been decreased by this amount. At the end of FY 2012-13, the DMH long-term receivables and reserves were $6.500 million.

Sheriff Local Assistance Program

The Sheriff's Department billed the State for housing prisoners in County custody facilities. Due to significant delays in reimbursement from the State, long-term receivables and reserves of $11.463 million were required at the end of FY 2011-2012. At the end of FY 2012-13, State payments were no longer in arrears, the long-term receivables were collected, and there is no longer a need for reserves for this program, which is now funded entirely by 2011 State Realignment funding.

Restricted for Utility Users' Taxes

In conjunction with voter approval of County Measure U, your Board adopted a policy to ensure that utility users' taxes are dedicated to unincorporated area services. At the end of FY 2012-13, approximately $36.207 million of such tax revenues was recognized in the General Fund and the associated expenditures remained pending for programs in unincorporated areas. Accordingly, the Restricted for Utility Users' Taxes account has been increased by this amount to ensure that these funds are set aside and restricted in accordance with your Board's directive.

Assigned for Health Services Tobacco Settlement

We annually place tobacco settlement funds in a General Fund obligated fund balance for Health Services (Tobacco Settlement) as directed by your Board. Accordingly, this action increased the account balance by $43.306 million in FY 2012-13. This amount consists of tobacco settlement revenues of $37.452 million in excess of budget, interest earnings from unused funds of $0.515 million, and unused funds that were previously allocated to Health Services, Public Health, and Capital Project budget units for tobacco programs of $5.339 million.

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 (OR PROJECTS)

None.

Respectfully submitted,

WENDY L. WATANABE
Auditor-Controller

WLW:JN:CY:JG:LS:bjj
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Attachments

c: William T Fujioka, Chief Executive Officer
Sachi A. Hamai, Executive Officer, Board of Supervisors

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2012-2013

ESTABLISH APPROPRIATIONS FOR CONTINGENCIES - GANN

SOURCES:		USES:	
GENERAL FUND-FINANCING ELEMENTS		**GENERAL FUND**	
A01-AO-80-8094-99999		A01-3307	
AB1290 STATUTORY CURRENT YEAR PROPERTY TAX REVENUE INCREASE REVENUE	41,827,000	APPROPRIATION FOR CONTINGENCIES - GANN INCREASE APPROPRIATION	89,403,000
GENERAL FUND-FINANCING ELEMENTS			
A01-AO-80-8031-99999			
CUR SEC-SB 813 SUPPLEMENTAL INCREASE REVENUE	15,775,000		
GENERAL FUND-FINANCING ELEMENTS			
A01-AO-81-8055-99999			
AIRCRAFT ASSESSMENT INCREASE REVENUE	8,036,000		
GENERAL FUND-FINANCING ELEMENTS			
A01-AO-80-8004-99999			
PROP TAX-CURR SEC CRA IMP INCREASE REVENUE	633,000		
NDR-NON-DEPT OTHER THAN TAXES			
A01-CB-81-8025-10000-10001			
LOCAL SALES TAX-REGULAR INCREASE REVENUE	2,926,000		
NDR-NON-DEPT REG RECORDER			
A01-CB-81-8057-10000-10007			
DEED TRANSFER INCREASE REVENUE	20,206,000		
TOTAL	89,403,000	**TOTAL**	89,403,000
FIRE DEPARTMENT-FINANCING ELEMENTS		**FIRE DEPARTMENT**	
DA1-FR-80-8003-40100-40109		DA1-3307	
PROP TAXES-CURRENT-SEC INCREASE REVENUE	18,553,000	APPROPRIATION FOR CONTINGENCIES - GANN INCREASE APPROPRIATION	27,130,000
FIRE DEPARTMENT-FINANCING ELEMENTS			
DA1-FR-80-8004-40100-40109			
PROP TAX-CUR SEC CRA IMP INCREASE REVENUE	10,000		
FIRE DEPARTMENT-FINANCING ELEMENTS			
DA1-FR-80-8031-40100-40109			
CUR SEC-SB 813 SUPPLEMENTAL INCREASE REVENUE	2,746,000		

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2012-2013

ESTABLISH APPROPRIATIONS FOR CONTINGENCIES - GANN

SOURCES:		USES:	
FIRE DEPARTMENT-FINANCING ELEMENTS			
DA1-FR-80-8094-40100-40109			
AB1290 STATUTORY CURRENT YEAR PROPERTY TAX REVENUE INCREASE REVENUE	5,821,000		
TOTAL	27,130,000	**TOTAL**	27,130,000
PW-FLOOD CONTROL DISTRICT		**PW-FLOOD CONTROL DISTRICT**	
B07-PW-80-8003-47000		B07-3307	
PROP TAXES-CURRENT-SEC INCREASE REVENUE	6,447,000	APPROPRIATION FOR CONTINGENCIES - GANN INCREASE APPROPRIATION	8,322,000
PW-FLOOD CONTROL DISTRICT			
B07-PW-80-8094-47000			
AB1290 STATUTORY CURRENT YEAR PROPERTY TAX REVENUE INCREASE REVENUE	1,607,000		
PW-FLOOD CONTROL DISTRICT			
B07-PW-80-8031-47000			
CUR SEC-SB 813 SUPPLEMENTAL INCREASE REVENUE	268,000		
TOTAL	8,322,000	**TOTAL**	8,322,000
PUBLIC WORKS-ROAD FUND		**PUBLIC WORKS-ROAD FUND**	
B03-PW-81-8022-47000		B03-3307	
SALES TAX-ART 8 TRANS SVS INCREASE REVENUE	197,000	APPROPRIATION FOR CONTINGENCIES - GANN INCREASE APPROPRIATION	197,000
PUBLIC LIBRARY		**PUBLIC LIBRARY**	
B06-PL-80-8094-41200		B06-3307	
AB1290 STATUTORY CURRENT YEAR PROPERTY TAX REVENUE INCREASE REVENUE	555,000	APPROPRIATION FOR CONTINGENCIES - GANN INCREASE APPROPRIATION	555,000
GRAND TOTAL	**$ 125,607,000**	**GRAND TOTAL**	**$ 125,607,000**

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2012-2013

NONSPENDABLE FOR LONG-TERM RECEIVABLES PUBLIC HEALTH-SUBSTANCE ABUSE PREVENTION & CONTROL (PH-SAPC)

SOURCES:		**USES:**	
GENERAL FUND		**GENERAL FUND**	
A01-3021		A01-3301	
NONSPENDABLE FOR LTR PH-SAPC	8,398,775.60	OTHER FUND BALANCE AVAILABLE	8,398,775.60
DECREASE OBIGATED FB BAL		INCREASE FUND BALANCE	
TOTAL	**$ 8,398,775.60**	**TOTAL**	**$ 8,398,775.60**

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2012-2013

NONSPENDABLE FOR LONG-TERM RECEIVABLE - AB3632 STATE GENERAL FUND

SOURCES:		USES:	
GENERAL FUND		**GENERAL FUND**	
A01-3034		A01-3036	
NONSPENDABLE FOR LT LOANS REC-AB3632 STATE GEN FD DECREASE OBIGATED FB BAL	14,461,447	NONSPENDABLE FOR LT RECEIVABLES SB90 INCREASE OBIGATED FB BAL	10,405,448
		GENERAL FUND	
		A01-3301	
		OTHER FUND BALANCE AVAILABLE INCREASE FUND BALANCE	4,055,999
TOTAL	**$ 14,461,447**	**TOTAL**	**$ 14,461,447**

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2012-2013

NONSPENDABLE FOR LONG-TERM RECEIVABLES SB90

SOURCES:		USES:	
GENERAL FUND		**GENERAL FUND**	
A01-3036		A01-3301	
NONSPENDABLE FOR LTR SB90	15,499,091	OTHER FUND BALANCE AVAILABLE	15,499,091
DECREASE OBLIGATED FD BAL		INCREASE FUND BALANCE	
TOTAL	**$ 15,499,091**	**TOTAL**	**$ 15,499,091**

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2012-2013

NONSPENDABLE FOR LONG-TERM RECEIVABLES DEPARTMENT OF MENTAL HEALTH (DMH)

SOURCES:		**USES:**	
GENERAL FUND		**GENERAL FUND**	
A01-3037		A01-3301	
NONSPENDABLE FOR LT RECEIVABLES DMH DECREASE OBIGATED FB BAL	1,865,456	OTHER FUND BALANCE AVAILABLE INCREASE FUND BALANCE	1,865,456
TOTAL	**$ 1,865,456**	**TOTAL**	**$ 1,865,456**

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2012-2013

NONSPENDABLE FOR LT RECEIVABLE SHERIFF LOCAL ASSISTANCE PROGRAM

SOURCES:		USES:	
GENERAL FUND		**GENERAL FUND**	
A01-303A		A01-3301	
NONSPENDABLE FOR LTR SHERIFF LOCAL ASSIST PROG DECREASE OBLIGATED FD BAL	11,462,737	OTHER FUND BALANCE AVAILABLE INCREASE FUND BALANCE	11,462,737
TOTAL	**$ 11,462,737**	**TOTAL**	**$ 11,462,737**

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2012-2013

RESTRICTED FOR LOCAL TAXES-UUT & UTILITY USER TAX

SOURCES:		USES:	
AUDITOR-CONTROLLER		**GENERAL FUND**	
A01-AU-2000-10700		A01-3022	
SERVICES AND SUPPLIES	962,000	RESTRICTED FOR UTILITY USER TAX	21,710,000
DECREASE APPROPRIATION		INCREASE OBLIGATED FUND BAL	
BOARD OF SUPERVISORS		**GENERAL FUND**	
A01-BS-2000-10010		A01-302A	
SERVICES AND SUPPLIES	11,602,000	RESTRICTED FOR LOCAL TAXES-UUT	14,497,000
DECREASE APPROPRIATION		INCREASE OBLIGATED FUND BAL	
PUBLIC LIBRARY			
E. SAN GABRIEL VALLEY LIBRARY			
A01-CP-6014-65044-77486			
CAPITAL ASSETS - B&I	15,130,000		
DECREASE APPROPRIATION			
PARKS AND RECREATION			
WN EQUESTRIAN CENTER IMPROVEMENTS			
A01-CP-6014-65043-87102			
CAPITAL ASSETS - B&I	540,000		
DECREASE APPROPRIATION			
CHIEF EXECUTIVE OFFICE			
A01-AO-1000-10100			
SALARIES & EMPLOYEE BENEFITS	18,000		
DECREASE APPROPRIATION			
PARKS AND RECREATION			
A01-PK-1000-27640			
SALARIES & EMPLOYEE BENEFITS	303,000		
DECREASE APPROPRIATION			
PARKS AND RECREATION			
A01-PK-2000-27640			
SERVICES AND SUPPLIES	693,000		
DECREASE APPROPRIATION			
NONDEPARTMENTAL SPECIAL ACCOUNTS			
A01-CB-2000-13690			
SERVICES AND SUPPLIES	6,220,000		
DECREASE APPROPRIATION			
PROVISIONAL FINANCING USES-VARIOUS			
A01-CB-2000-13749-13760			
SERVICES AND SUPPLIES	464,000		
DECREASE APPROPRIATION			
PUBLIC WORKS			
A01-PW-2000-47000			
SERVICES AND SUPPLIES	64,000		
DECREASE APPROPRIATION			

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2012-2013

RESTRICTED FOR LOCAL TAXES-UUT & UTILITY USER TAX

SOURCES:		USES:	
SHERIFF-PATROL			
A01-SH-2000-15681-15682			
SERVICES AND SUPPLIES	153,000		
DECREASE APPROPRIATION			
SHERIFF-PATROL			
A01-SH-6030-15681-15682			
CAPITAL ASSETS - EQUIPMENT	37,000		
DECREASE APPROPRIATION			
TREASURER-TAX COLLECTOR			
A01-TT-1000-10950			
SALARIES & EMPLOYEE BENEFITS	21,000		
DECREASE APPROPRIATION			
TOTAL	**$ 36,207,000**	**TOTAL**	**$ 36,207,000**

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2012-2013

ASSIGNED FOR HEALTH SERVICES - TOBACCO SETTLEMENT

SOURCES:		USES:	
NONDEPARTMENTAL OTHER THAN TAXES		**GENERAL FUND**	
A01-CB-94-9364-10000-10001		A01 - 3096	
TOBACCO SETTLEMENT	37,452,000	ASSIGNED FOR HS-TOBACCO SETTLEMENT	43,306,000
INCREASE REVENUE		INCREASE OBLIGATED FD BALANCE	
NON DEPARTMENTAL SPECIAL ACCOUNTS			
A01-CB-86-8605-13690			
INTEREST FROM TREASURY POOL DEPOSITS	515,000		
INCREASE REVENUE			
HEALTH SERVICES ADMINISTRATION			
A01-HS-2000-20000			
SERVICES & SUPPLIES	608,000		
DECREASE APPROPRIATION			
GENERAL FUND			
A01-3306			
APPROP FOR CONT-CAN COMM&A/P	361,000		
DECREASE APPROP FOR CONT			
LAC+USC POST OCCUPANCY REFURB			
A01-CP-6014-65036-87011			
CAPITAL ASSETS - B&I	4,370,000		
DECREASE APPROPRIATION			
TOTAL GENERAL FUND	**$ 43,306,000**	**TOTAL GENERAL FUND**	**$ 43,306,000**

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2012-2013

NONSPENDABLE FOR LT RECEIVABLES ALHAMBRA-GARVEY

SOURCES:		**USES:**	
GENERAL FUND		**GENERAL FUND**	
A01-3035		A01-3301	
NONSPENDABLE FOR LT RCV - ALHAMBRA-GARVEY	117,902	OTHER FUND BALANCE AVAILABLE	117,902
DECREASE RESERVE		INCREASE FUND BALANCE	
TOTAL	**$ 117,902**	**TOTAL**	**$ 117,902**

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
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NONSPENDABLE FOR DEPOSIT WITH OTHERS (3027)

SOURCES:		USES:	
GENERAL FUND		**GENERAL FUND**	
A01-3301		A01-3027	
OTHER FUND BALANCE AVAILABLE	906,433.42	NONSPENDABLE FOR DEPOSIT WITH OTHERS	906,433.42
DECREASE FUND BALANCE		INCREASE RESERVE	
TOTAL	**$ 906,433.42**	**TOTAL**	**$ 906,433.42**

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2012-2013

NONSPENDABLE FOR LT RECEIVABLES (GENERAL FUND) - CBRC

SOURCES:		**USES:**	
GENERAL FUND		**GENERAL FUND**	
A01-3012		A01-301A	
NONSPENDABLE FOR LT RECEIVABLES CBRC (HOSPITALS)	512,127.63	NONSPENDABLE FOR LT RECEIVABLES CBRC (GENERAL FUND)	512,127.63
DECREASE OBLIGATED FD BAL		INCREASE OBLIGATED FD BAL	
TOTAL	**$ 512,127.63**	**TOTAL**	**$ 512,127.63**

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
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NONSPENDABLE FOR LT RECEIVABLES (HOSPITALS) - CBRC

SOURCES:		**USES:**	
LAC+USC HEALTHCARE NETWORK ENT FD		**LAC+USC HEALTHCARE NETWORK ENT FD**	
MN4-3301		MN4-3012	
OTHER FUND BALANCE AVAILABLE	1,980,474.36	NONSPENDABLE FOR LT RECEIVABLES CBRC (HOSPITALS)	1,980,474.36
DECREASE FUND BALANCE		INCREASE OBLIGATED FD BAL	
RANCHO LOS AMIGOS NAT REHAB CNTR ENT FD		**RANCHO LOS AMIGOS NAT REHAB CNTR ENT FD**	
MN7-3012		MN7-3301	
NONSPENDABLE FOR LT RECEIVABLES CBRC (HOSPITALS)	1,980,474.36	OTHER FUND BALANCE AVAILABLE	1,980,474.36
DECREASE OBLIGATED FD BAL		INCREASE FUND BALANCE	
TOTAL	**$ 3,960,948.72**	**TOTAL**	**$ 3,960,948.72**

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2012-2013

PROPOSITION 1A LONG-TERM RECEIVABLE FROM THE STATE OF CALIFORNIA

SOURCES:		USES:	
LD - CALABASAS		**LD - CALABASAS**	
E01-3025		E01-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION DECREASE OBLIGATED FD BAL	21,610	FUND BALANCE AVAILABLE INCREASE FUND BALANCE	21,610
LD - MALIBU		**LD - MALIBU**	
E02-3025		E02-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION DECREASE OBLIGATED FD BAL	37,625	FUND BALANCE AVAILABLE INCREASE FUND BALANCE	37,625
LD - BELL FUND - CONSTRUCTION		**LD - BELL FUND - CONSTRUCTION**	
E06-3025		E06-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION DECREASE OBLIGATED FD BAL	16,760	FUND BALANCE AVAILABLE INCREASE FUND BALANCE	16,760
LD - BELL GARDEN FUND-CONSTRUCTION		**LD - BELL GARDEN FUND-CONSTRUCTION**	
E07-3025		E07-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION DECREASE OBLIGATED FD BAL	25,779	FUND BALANCE AVAILABLE INCREASE FUND BALANCE	25,779
LD - LAWNDALE FUND -CONSTRUCTION		**LD - LAWNDALE FUND -CONSTRUCTION**	
E41-3025		E41-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION DECREASE OBLIGATED FD BAL	32,506	FUND BALANCE AVAILABLE INCREASE FUND BALANCE	32,506
LD - LONGDEN FUND- CONSTRUCTION		**LD - LONGDEN FUND- CONSTRUCTION**	
E44-3025		E44-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION DECREASE OBLIGATED FD BAL	2,578	FUND BALANCE AVAILABLE INCREASE FUND BALANCE	2,578
LMD#1472 FUND-CONSTRUCTION		**LMD#1472 FUND-CONSTRUCTION**	
F24-3025		F24-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION DECREASE OBLIGATED FD BAL	20,445	FUND BALANCE AVAILABLE INCREASE FUND BALANCE	20,445
LMD#1575 FUND-CONSTRUCTION		**LMD#1575 FUND-CONSTRUCTION**	
F28-3025		F28-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION DECREASE OBLIGATED FD BAL	20,370	FUND BALANCE AVAILABLE INCREASE FUND BALANCE	20,370

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2012-2013

PROPOSITION 1A LONG-TERM RECEIVABLE FROM THE STATE OF CALIFORNIA

SOURCES:		USES:	
LMD#1616 FUND-CONSTRUCTION F33-3025		**LMD#1616 FUND-CONSTRUCTION** F33-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION DECREASE OBLIGATED FD BAL	42,579	FUND BALANCE AVAILABLE INCREASE FUND BALANCE	42,579
LMD#1687 FUND-CONSTRUCTION F46-3025		**LMD#1687 FUND-CONSTRUCTION** F46-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION DECREASE OBLIGATED FD BAL	1,000,523	FUND BALANCE AVAILABLE INCREASE FUND BALANCE	1,000,523
LMD#1697 FUND-CONSTRUCTION F59-3025		**LMD#1697 FUND-CONSTRUCTION** F59-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION DECREASE OBLIGATED FD BAL	73,966	FUND BALANCE AVAILABLE INCREASE FUND BALANCE	73,966
LMD#1744 FUND-CONSTRUCTION F80-3025		**LMD#1744 FUND-CONSTRUCTION** F80-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION DECREASE OBLIGATED FD BAL	53,040	FUND BALANCE AVAILABLE INCREASE FUND BALANCE	53,040
LMD#1866 FUND-CONSTRUCTION FB8-3025		**LMD#1866 FUND-CONSTRUCTION** FB8-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION DECREASE OBLIGATED FD BAL	14,062	FUND BALANCE AVAILABLE INCREASE FUND BALANCE	14,062
LMD#10006 FUND-CONSTRUCTION FF9-3025		**LMD#10006 FUND-CONSTRUCTION** FF9-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION DECREASE OBLIGATED FD BAL	60,284	FUND BALANCE AVAILABLE INCREASE FUND BALANCE	60,284
LMD#10032 FUND-CONSTRUCTION FJ5-3025		**LMD#10032 FUND-CONSTRUCTION** FJ5-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION DECREASE OBLIGATED FD BAL	26,609	FUND BALANCE AVAILABLE INCREASE FUND BALANCE	26,609
LMD#10038 FUND-CONSTRUCTION FK1-3025		**LMD#10038 FUND-CONSTRUCTION** FK1-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION DECREASE OBLIGATED FD BAL	15,890	FUND BALANCE AVAILABLE INCREASE FUND BALANCE	15,890

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2012-2013

PROPOSITION 1A LONG-TERM RECEIVABLE FROM THE STATE OF CALIFORNIA

SOURCES:		USES:	
LMD#10045A FUND-CONSTRUCTION		**LMD#10045A FUND-CONSTRUCTION**	
FK6-3025		FK6-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION	36,025	FUND BALANCE AVAILABLE	36,025
DECREASE OBLIGATED FD BAL		INCREASE FUND BALANCE	
LMD#10045B FUND-CONSTRUCTION		**LMD#10045B FUND-CONSTRUCTION**	
FL1-3025		FL1-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION	2,480	FUND BALANCE AVAILABLE	2,480
DECREASE OBLIGATED FD BAL		INCREASE FUND BALANCE	
LMD#10049 FUND-CONSTRUCTION		**LMD#10049 FUND-CONSTRUCTION**	
FL7-3025		FL7-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION	605	FUND BALANCE AVAILABLE	605
DECREASE OBLIGATED FD BAL		INCREASE FUND BALANCE	
LMD#10066 FUND-CONSTRUCTION		**LMD#10066 FUND-CONSTRUCTION**	
FN5-3025		FN5-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION	35,670	FUND BALANCE AVAILABLE	35,670
DECREASE OBLIGATED FD BAL		INCREASE FUND BALANCE	
LMD#10075 FUND-CONSTRUCTION		**LMD#10075 FUND-CONSTRUCTION**	
FP3-3025		FP3-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION	5,244	FUND BALANCE AVAILABLE	5,244
DECREASE OBLIGATED FD BAL		INCREASE FUND BALANCE	
GGD ATHENS WOODCRESTT OLIVITA FUND		**GGD ATHENS WOODCRESTT OLIVITA FUND**	
GA1-3025		GA1-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION	43,866	FUND BALANCE AVAILABLE	43,866
DECREASE OBLIGATED FD BAL		INCREASE FUND BALANCE	
GGD BELVEDERE FUND		**GGD BELVEDERE FUND**	
GA2-3025		GA2-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION	129,441	FUND BALANCE AVAILABLE	129,441
DECREASE OBLIGATED FD BAL		INCREASE FUND BALANCE	
GGD FIRESTONE FUND		**GGD FIRESTONE FUND**	
GA4-3025		GA4-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION	155,018	FUND BALANCE AVAILABLE	155,018
DECREASE OBLIGATED FD BAL		INCREASE FUND BALANCE	

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PROPOSITION 1A LONG-TERM RECEIVABLE FROM THE STATE OF CALIFORNIA

SOURCES:		USES:	
GGD MESA HEIGHTS FUND		**GGD MESA HEIGHTS FUND**	
GA6-3025		GA6-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION DECREASE OBLIGATED FD BAL	28,913	FUND BALANCE AVAILABLE INCREASE FUND BALANCE	28,913
GGD WALNUT PARK FUND		**GGD WALNUT PARK FUND**	
GA7-3025		GA7-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION DECREASE OBLIGATED FD BAL	12,618	FUND BALANCE AVAILABLE INCREASE FUND BALANCE	12,618
WW-DISTRICT GENERAL #21 FUND		**WW-DISTRICT GENERAL #21 FUND**	
N18-3025		N18-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION DECREASE OBLIGATED FD BAL	4,725	FUND BALANCE AVAILABLE INCREASE FUND BALANCE	4,725
WW-DISTRICT GENERAL #29 FUND		**WW-DISTRICT GENERAL #29 FUND**	
N32-3025		N32-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION DECREASE OBLIGATED FD BAL	57,352	FUND BALANCE AVAILABLE INCREASE FUND BALANCE	57,352
WW-DIST ACO FUND #29		**WW-DIST ACO FUND #29**	
N33-3025		N33-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION DECREASE OBLIGATED FD BAL	150,354	FUND BALANCE AVAILABLE INCREASE FUND BALANCE	150,354
WW-DISTRICT ACO FUND #36		**WW-DISTRICT ACO FUND #36**	
N47-3025		N47-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION DECREASE OBLIGATED FD BAL	3,463	FUND BALANCE AVAILABLE INCREASE FUND BALANCE	3,463
WW-DISTRICT GENERAL #37 FUND		**WW-DISTRICT GENERAL #37 FUND**	
N49-3025		N49-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION DECREASE OBLIGATED FD BAL	9,166	FUND BALANCE AVAILABLE INCREASE FUND BALANCE	9,166
WW-DISTRICT GENERAL #40 FUND		**WW-DISTRICT GENERAL #40 FUND**	
N63-3025		N63-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION DECREASE OBLIGATED FD BAL	63,303	FUND BALANCE AVAILABLE INCREASE FUND BALANCE	63,303

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FINAL 4-VOTE BUDGET ADJUSTMENT
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PROPOSITION 1A LONG-TERM RECEIVABLE FROM THE STATE OF CALIFORNIA

SOURCES:		USES:	
WW-DISTRICT ACO FUND #40		**WW-DISTRICT ACO FUND #40**	
N64-3025		N64-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION	59,898	FUND BALANCE AVAILABLE	59,898
DECREASE OBLIGATED FD BAL		INCREASE FUND BALANCE	
RP DISTRICT BELL VISTA FUND		**RP DISTRICT BELL VISTA FUND**	
P56-3025		P56-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION	678	FUND BALANCE AVAILABLE	678
DECREASE OBLIGATED FD BAL		INCREASE FUND BALANCE	
LLAD-RP #34-HACIENDA FUND		**LLAD-RP #34-HACIENDA FUND**	
P59-3025		P59-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION	3,648	FUND BALANCE AVAILABLE	3,648
DECREASE OBLIGATED FD BAL		INCREASE FUND BALANCE	
LLAD-RP #35-MONTEBELLO FUND		**LLAD-RP #35-MONTEBELLO FUND**	
P60-3025		P60-3301	
NONSPENDABLE FOR LTLR-PROP 1A SECURITIZATION	10,566	FUND BALANCE AVAILABLE	10,566
DECREASE OBLIGATED FD BAL		INCREASE FUND BALANCE	
TOTAL	**$ 2,277,659**	**TOTAL**	**$ 2,277,659**

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SOURCES:		USES:	
BEACHES AND HARBORS		**BEACHES AND HARBORS**	
A01-BH-1000-27500		A01-BH-6100-27500	
SALARIES & EMPLOYEE BENEFITS	404,000	OTHER FINANCING USES	6,584,000
DECREASE APPROPRIATION		INCREASE APPROPRIATION	
BEACHES AND HARBORS			
A01-BH-2000-27500			
SERVICES AND SUPPLIES	679,000		
DECREASE APPROPRIATION			
BEACHES AND HARBORS			
A01-BH-5500-27500			
OTHER CHARGES	515,000		
DECREASE APPROPRIATION			
BEACHES AND HARBORS			
A01-BH-6030-27500			
CAPITAL ASSETS - EQUIPMENT	124,000		
DECREASE APPROPRIATION			
BEACHES AND HARBORS			
A01-BH-6800-27500			
INTRAFUND TRANSFERS	89,000		
DECREASE APPROPRIATION			
BEACHES AND HARBORS			
A01-BH-94-9659-27500			
OTHER	4,773,000		
INCREASE REVENUE			
TOTAL BEACHES AND HARBORS	6,584,000	**TOTAL BEACHES AND HARBORS**	6,584,000
DISTRICT ATTORNEY		**DISTRICT ATTORNEY**	
A01-DA-2000-14030		A01-DA-1000-14030	
SERVICES AND SUPPLIES	205,000	SALARIES & EMPLOYEE BENEFITS	1,858,000
DECREASE APPROPRIATION		INCREASE APPROPRIATION	
DISTRICT ATTORNEY			
A01-DA-5500-14030			
OTHER CHARGES	447,000		
DECREASE APPROPRIATION			
DISTRICT ATTORNEY			
A01-DA-6030-14030			
CAPITAL ASSETS - EQUIPMENT	2,000		
DECREASE APPROPRIATION			

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SOURCES:		USES:	
DISTRICT ATTORNEY			
A01-DA-6800-14030			
INTRAFUND TRANSFERS	327,000		
DECREASE APPROPRIATION			
DISTRICT ATTORNEY			
A01-DA-84-8431-14030			
FORFEITURES & PENALTIES	877,000		
INCREASE REVENUE			
TOTAL DISTRICT ATTORNEY	1,858,000	**TOTAL DISTRICT ATTORNEY**	1,858,000
JUDGMENTS AND DAMAGES		**JUDGMENTS AND DAMAGES**	
A01-JD-5995-13630		A01-JD-5500-13630	
OTHER CHARGES-EXP DIST	5,886,000	OTHER CHARGES	5,886,000
DECREASE APPROPRIATION		INCREASE APPROPRIATION	
DCFS ASSISTANCE-ADOPTIONS ASSIST PROG		**DCFS ASSISTANCE-KINGAP PROGRAM**	
A01-CH-5500-26440-26441		A01-CH-5500-26440-26318	
OTHER CHARGES	280,000	OTHER CHARGES	280,000
DECREASE APPROPRIATION		INCREASE APPROPRIATION	
NONDEPARTMENTAL SPECIAL ACCOUNTS		**OTHER EMPLOYEE BENEFITS**	
A01-CB-2000-13690		A01-EB-1000-12765-12778	
SERVICES AND SUPPLIES	131,000	SALARIES & EMPLOYEE BENEFITS	2,000
DECREASE APPROPRIATION		INCREASE APPROPRIATION	
		LIFE INSURANCE	
		A01-EB-1000-12765-13612	
		SALARIES & EMPLOYEE BENEFITS	129,000
		INCREASE APPROPRIATION	
SHERIFF-PATROL		**SHERIFF-PATROL**	
A01-SH-2000-15681-15682		A01-SH-1000-15681-15682	
SERVICES AND SUPPLIES	9,396,000	SALARIES & EMPLOYEE BENEFITS	9,396,000
DECREASE APPROPRIATION		INCREASE APPROPRIATION	
SHERIFF-ADMINISTRATION		**SHERIFF-ADMINISTRATION**	
A01-SH-2000-15681-15684		A01-SH-1000-15681-15684	
SERVICES AND SUPPLIES	906,000	SALARIES & EMPLOYEE BENEFITS	906,000
DECREASE APPROPRIATION		INCREASE APPROPRIATION	
SHERIFF-GENERAL SUPPORT		**SHERIFF-GENERAL SUPPORT**	
A01-SH-2000-15681-15687		A01-SH-1000-15681-15687	
SERVICES AND SUPPLIES	20,528,000	SALARIES & EMPLOYEE BENEFITS	20,528,000
DECREASE APPROPRIATION		INCREASE APPROPRIATION	
SHERIFF-DETECTIVE SERVICES		**SHERIFF-DETECTIVE SERVICES**	
A01-SH-2000-15681-15683		A01-SH-1000-15681-15683	
SERVICES AND SUPPLIES	4,254,000	SALARIES & EMPLOYEE BENEFITS	8,197,000
DECREASE APPROPRIATION		INCREASE APPROPRIATION	

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FINAL 4-VOTE BUDGET ADJUSTMENT
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SOURCES:		USES:	
SHERIFF-DETECTIVE SERVICES			
A01-SH-6030-15681-15683			
CAPITAL ASSETS - EQUIPMENT	54,000		
DECREASE APPROPRIATION			
SHERIFF-DETECTIVE SERVICES			
A01-SH-6800-15681-15683			
INTRAFUND TRANSFERS	272,000		
DECREASE APPROPRIATION			
SHERIFF-ADMINISTRATION			
A01-SH-2000-15681-15684			
SERVICES AND SUPPLIES	3,617,000		
DECREASE APPROPRIATION			
TOTAL SHERIFF	39,027,000	**TOTAL SHERIFF**	39,027,000
ALTERNATE PUBLIC DEFENDER		**ALTERNATE PUBLIC DEFENDER**	
A01-AD-88-8947-15575		A01-AD-88-8920-15575	
2011 REALIGNMENT - DA & PD	566,000	STATE - 2011 REALIGNMENT REV	566,000
INCREASE REVENUE		DECREASE REVENUE	
DISTRICT ATTORNEY		**DISTRICT ATTORNEY**	
A01-DA-88-8947-14030		A01-DA-88-8920-14030	
2011 REALIGNMENT - DA & PD	1,660,000	STATE - 2011 REALIGNMENT REV	1,660,000
INCREASE REVENUE		DECREASE REVENUE	
PUBLIC DEFENDER		**PUBLIC DEFENDER**	
A01-PD-88-8947-15200		A01-PD-88-8920-15200	
2011 REALIGNMENT - DA & PD	1,479,000	STATE - 2011 REALIGNMENT REV	1,479,000
INCREASE REVENUE		DECREASE REVENUE	
DCFS-ADOPTIONS ASSISTANCE PROGRAM		**DCFS-ADOPTIONS ASSISTANCE PROGRAM**	
A01-CH-88-8921-26440-26441		A01-CH-88-8731-26440-26441	
2011 REALIGNMENT - SOCIAL SERV	8,537,000	STATE AID-PUB ASSIST PROG	8,537,000
INCREASE REVENUE		DECREASE REVENUE	
PSS-CALWORKS		**PSS-CALWORKS**	
A01-SS-88-8915-26300-26430		A01-SS-88-8731-26300-26430	
1991 REALIGNMENT - CALWORKS	392,550,000	STATE AID-PUB ASSIST PROG	392,550,000
INCREASE REVENUE		DECREASE REVENUE	
PROBATION-JUVENILE INSTITUTIONS SERVICES		**PROBATION-JUVENILE INSTITUTIONS SERVICES**	
A01-PB-88-8923-17000-17250		A01-PB-88-8810-17000-17250	
2011 REALIGNMENT-YOUTHFUL OFFENDER BLOCK GRANT PROG	18,833,000	STATE-SPECIAL GRANTS	18,833,000
INCREASE REVENUE		DECREASE REVENUE	

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SOURCES:		USES:	
PROBATION-SPECIAL SERVICES		**PROBATION-SPECIAL SERVICES**	
A01-PB-88-8923-17000-17350		A01-PB-88-8810-17000-17350	
2011 REALIGNMENT-YOUTHFUL OFFENDER BLOCK GRANT PROG	1,967,000	STATE-SPECIAL GRANTS	1,967,000
INCREASE REVENUE		DECREASE REVENUE	
PROBATION-JUVENILE INSTITUTIONS SERVICES		**PROBATION-JUVENILE INSTITUTIONS SERVICES**	
A01-PB-88-8948-17000-17250		A01-PB-88-8895-17000-17250	
2011 REALIGNMENT-JUVENILE PROBATION CAMPS	8,379,000	JUVENILE PROBATION AND CAMP FUNDING	8,379,000
INCREASE REVENUE		DECREASE REVENUE	
PROBATION-SPECIAL SERVICES		**PROBATION-SPECIAL SERVICES**	
A01-PB-88-8948-17000-17350		A01-PB-88-8895-17000-17350	
2011 REALIGNMENT-JUVENILE PROBATION CAMPS	689,000	JUVENILE PROBATION AND CAMP FUNDING	689,000
INCREASE REVENUE		DECREASE REVENUE	
PROBATION-JUVENILE INSTITUTIONS SERVICES		**PROBATION-JUVENILE INSTITUTIONS SERVICES**	
A01-PB-88-8939-17000-17250		A01-PB-88-8896-17000-17250	
2011 REALIGNMENT-JUVENILE PROBATION ACTIVITIES	30,200,000	JUVENILE PROBATION FUNDING	30,200,000
INCREASE REVENUE		DECREASE REVENUE	
PROBATION-SPECIAL SERVICES		**PROBATION-SPECIAL SERVICES**	
A01-PB-88-8939-17000-17350		A01-PB-88-8896-17000-17350	
2011 REALIGNMENT-JUVENILE PROBATION ACTIVITIES	15,579,000	JUVENILE PROBATION FUNDING	15,579,000
INCREASE REVENUE		DECREASE REVENUE	
SHERIFF-CUSTODY		**SHERIFF-CUSTODY**	
A01-SH-88-8944-15681-15685		A01-SH-88-8920-15681-15685	
2011 REALIGNMENT- AB109	121,000	STATE - 2011 REALIGNMENT REV	121,000
INCREASE REVENUE		DECREASE REVENUE	
PSS-IHSS		**PSS-IHSS**	
A01-SS-88-8731-26300-26410		A01-SS-88-8713-26300-26410	
STATE AID-PUB ASSIST PROG	1,089,000	STATE-HWY USER TAX SEC 2103	1,089,000
INCREASE REVENUE		DECREASE REVENUE	
GENERAL FUND-FINANCING ELEMENT		**GENERAL FUND-FINANCING ELEMENT**	
A01-AO-91-9062-99999		A01-AO-81-8072-99999	
ABX1 26-CRA LIQUIDATION-LOW & MODERATE HOUSING INCOME	15,000,000	ABX1 26 LOW TO MODERATE INCOME HOUSING REVENUE	15,000,000
INCREASE REVENUE		DECREASE REVENUE	
DISTRICT ATTORNEY		**DISTRICT ATTORNEY**	
A01-DA-90-9001-14030		A01-DA-96-9911-14030	
FEDERAL-OTHER	258,000	OPERATING TRANSFERS IN	258,000
INCREASE REVENUE		DECREASE REVENUE	

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FINAL 4-VOTE BUDGET ADJUSTMENT
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SOURCES:		USES:	
NONDEPARTMENTAL SPECIAL ACCOUNTS		**COUNTY EMPLOYEE SICK LEAVE PAY**	
A01-CB-2000-13690		A01-EB-1000-12765-12775	
SERVICES AND SUPPLIES	4,935,000	SALARIES & EMPLOYEE BENEFITS	4,935,000
DECREASE APPROPRIATION		INCREASE APPROPRIATION	
PARKS AND RECREATION		**PARKS AND RECREATION**	
A01-PK-86-9765-27640		A01-PK-92-9765-27640	
MANAGEMENT LEASES	14,918,000	MANAGEMENT LEASES	14,918,000
INCREASE REVENUE		DECREASE REVENUE	
PARKS AND RECREATION		**PARKS AND RECREATION**	
A01-PK-2000-27640		A01-PK-6030-27640	
SERVICES AND SUPPLIES	576,000	CAPITAL ASSETS - EQUIPMENT	576,000
DECREASE APPROPRIATION		INCREASE APPROPRIATION	
BEACHES AND HARBORS-MARINA		**BEACHES AND HARBORS-MARINA**	
A01-BH-6100-27500-27527		A01-BH-92-9846-27500-27527	
		REIMBURSEMENTS OF COST-	
OTHER FINANCING USES	500,000	CHARGES FOR SERVICES	500,000
DECREASE APPROPRIATION		DECREASE REVENUE	
BEACHES AND HARBORS		**BEACHES AND HARBORS**	
A01-BH-86-8631-27500		A01-BH-6100-27500	
RENTS AND CONCESSIONS	500,000	OTHER FINANCING USES	500,000
INCREASE REVENUE		INCREASE APPROPRIATION	
TOTAL BEACHES AND HARBORS	1,000,000	**TOTAL BEACHES AND HARBORS**	1,000,000
TOTAL GENERAL FUND	**$ 572,102,000**	**TOTAL GENERAL FUND**	**$ 572,102,000**
AIR QUALITY IMPROVEMENT FUND		**AIR QUALITY IMPROVEMENT FUND**	
BW5-CB-2000-41075		BW5-CB-6100-41075	
SERVICES AND SUPPLIES	115,000	OTHER FINANCING USES	127,000
DECREASE APPROPRIATION		INCREASE APPROPRIATION	
AIR QUALITY IMPROVEMENT FUND			
BW5-CB-91-9021-41075			
OTHER GOVRNMNTL AGENCIES	12,000		
INCREASE REVENUE			
TOTAL AIR QUALITY IMP FUND	127,000	**TOTAL AIR QUALITY IMP FUND**	127,000
GENERAL FACILITY CAPITAL IMPROVEMENT			
ISD-COUNTYWIDE DATA CENTER		**GENERAL FACILITY CAPITAL IMPROVEMENT FUND**	
J20-CP-6014-65061-70977		J20-CF-6100-50093	
CAPITAL ASSETS - B & I	2,159,000	OTHER FINANCING USES	2,159,000
DECREASE APPROPRIATION		INCREASE APPROPRIATION	

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SOURCES:		USES:	
PUBLIC LIBRARY FUND		**PUBLIC LIBRARY FUND**	
B06-PL-80-8042-41200		B06-PL-91-9050-41200	
PPTY TX-CONTRACTUAL PASS-THRU REVENUE-CURRENT YEAR	1,410,000	CRA-CONTRACT REVENUE - CURRENT YEAR	1,410,000
INCREASE REVENUE		DECREASE REVENUE	
PW-FLOOD CONTROL DIST GEN FD		**PW-FLOOD CONTROL DIST GEN FD**	
B07-PW-80-8042-47000		B07-PW-91-9050-47000	
PPTY TX-CONTRACTUAL PASS-THRU REVENUE-CURRENT YEAR	4,231,000	CRA-CONTRACT REVENUE - CURRENT YEAR	4,231,000
INCREASE REVENUE		DECREASE REVENUE	
FIRE DEPARTMENT-FINANCING ELEMENTS		**FIRE DEPARTMENT-FINANCING ELEMENTS**	
DA1-FR-80-8042-40100-40109		DA1-FR-91-9050-40100-40109	
PPTY TX-CONTRACTUAL PASS-THRU REVENUE-CURRENT YEAR	26,009,000	CRA-CONTRACT REVENUE - CURRENT YEAR	26,009,000
INCREASE REVENUE		DECREASE REVENUE	
PUBLIC LIBRARY ACO		**PUBLIC LIBRARY**	
MANHATTAN BEACH LIBRARY		**MANHATTAN BEACH LIBRARY**	
J12-CP-96-9919-65052-70983		J12-CP-96-9919-65044-70983	
OPERATING TRANSFER IN / CP	11,038,000	OPERATING TRANSFER IN / CP	11,038,000
INCREASE REVENUE		DECREASE REVENUE	
GENERAL FACILITY CAPITAL IMPROVEMENT		**PUBLIC LIBRARY**	
MANHATTAN BEACH LIBRARY BOND		**MANHATTAN BEACH LIBRARY BOND**	
J20-CP-96-98XX-65061-70982		J20-CP-96-98XX-65044-70982	
LONG TERM DEBT PROCEEDS / CP	14,100,000	LONG TERM DEBT PROCEEDS / CP	14,100,000
INCREASE REVENUE		DECREASE REVENUE	
PUBLIC LIBRARY		**PUBLIC LIBRARY ACO**	
MANHATTAN BEACH LIBRARY		**MANHATTAN BEACH LIBRARY**	
J12-CP-6014-65044-70983		J12-CP-6014-65052-70983	
CAPITAL ASSETS - B & I	11,038,000	CAPITAL ASSETS - B & I	11,038,000
DECREASE APPROPRIATION		INCREASE APPROPRIATION	
PUBLIC LIBRARY		**GENERAL FACILITY CAPITAL IMPROVEMENT**	
MANHATTAN BEACH LIBRARY BOND		**MANHATTAN BEACH LIBRARY BOND**	
J20-CP-6014-65044-70982		J20-CP-6014-65061-70982	
CAPITAL ASSETS - B & I	14,100,000	CAPITAL ASSETS - B & I	14,100,000
DECREASE APPROPRIATION		INCREASE APPROPRIATION	
P&K-GOLF COURSE FUND		**P&K-GOLF COURSE FUND**	
CA2-3017		CA2-3301	
ASSIGNED FOR PROGRAM EXPANSION	316,000	OTHER FUND BALANCE AVAILABLE	316,000
DECREASE OBLIGATED FD BAL		INCREASE FUND BALANCE	

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SOURCES:		USES:	
LINKAGES SUPPORT PROGRAM FUND		**LINKAGES SUPPORT PROGRAM FUND**	
GQ7-3017		GQ7-3301	
ASSIGNED FOR PROGRAM EXPANSION	136,000	OTHER FUND BALANCE AVAILABLE	136,000
DECREASE OBLIGATED FD BAL		INCREASE FUND BALANCE	
RP&OSD 05A-DEBT SERVICE FUND		**RP&OSD 05A-DEBT SERVICE FUND**	
HE5-3087		HE5-3301	
ASSIGNED FOR FUTURE DEBT SERVICE	381,000	OTHER FUND BALANCE AVAILABLE	381,000
DECREASE OBLIGATED FD BAL		INCREASE FUND BALANCE	
RP&OSD 07A-DEBT SERVICE FUND		**RP&OSD 07A-DEBT SERVICE FUND**	
HF5-3087		HF5-3301	
ASSIGNED FOR FUTURE DEBT SVC	206,000	OTHER FUND BALANCE AVAILABLE	206,000
DECREASE OBLIGATED FD BAL		INCREASE FUND BALANCE	
WWD #33 ZN A SR2 REDEMPTION FUND		**WWD #33 ZN A SR2 REDEMPTION FUND**	
N60-3302		N60-3301	
ASSIGNED FOR GENERAL	4,000	OTHER FUND BALANCE AVAILABLE	4,000
DECREASE OBLIGATED FD BAL		INCREASE FUND BALANCE	
TOTAL NON GENERAL FUND	**$ 85,255,000**	**TOTAL NON GENERAL FUND**	**$ 85,255,000**
GRAND TOTAL	**$ 657,357,000**	**GRAND TOTAL**	**$ 657,357,000**