

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS  
ACTION AGENDA SUMMARY

DEPT: ASSESSOR *MWD*  
Urgent \_\_\_\_\_ Routine

BOARD AGENDA # B-8

AGENDA DATE January 30, 2001

CEO Concurs with Recommendation YES ph NO \_\_\_\_\_  
(Information Attached)

4/5 Vote Required YES \_\_\_\_\_ NO

SUBJECT: APPROVAL TO PARTICIPATE IN THE STATE-COUNTY PROPERTY TAX ADMINISTRATION PROGRAM.

- STAFF RECOMMENDATIONS:
1. APPROVE THE CONTRACT FOR THE SIXTH YEAR OF THE STATE-COUNTY PROPERTY TAX ADMINISTRATION PROGRAM.
  2. AUTHORIZE THE CHIEF EXECUTIVE OFFICER TO SIGN THE CONTRACT AND ANY AMENDMENTS.
  3. DIRECT THE ASSESSOR AND THE CHIEF EXECUTIVE OFFICER TO REPORT BACK TO THE BOARD AFTER THE SIXTH YEAR OF THIS PROGRAM.
  4. AUTHORIZE THE AUDITOR TO ACCEPT \$866,155 FROM THE STATE DEPARTMENT OF FINANCE AND DIRECT THE AUDITOR TO MAKE THE NECESSARY ACCOUNTING ENTRIES PER EXHIBIT A OF THE ATTACHED CONTRACT.

FISCAL IMPACT: This is the third year of the AB719 three-year extension to the AB818 Property Tax Administration Program. The County agrees to a base level of funding equal to their 1994-95 budgeted level of \$3,190,787. The County will realize during the contract year an estimated revenue gain of \$550,000 per year, the cities a gain of \$325,000 per year and the school districts a gain of \$3,425,000 per year as a result of this program.

BOARD ACTION No. 2001-71  
On motion of Supervisor Blom, Seconded by Supervisor Mayfield,  
and approved by the following vote,  
Ayes: Supervisors: Mayfield, Blom, Simon, Caruso, and Chair Paul  
Noes: Supervisors: None  
Excused or Absent: Supervisors: None  
Abstaining: Supervisor: None  
1)  Approved as recommended  
2) \_\_\_\_\_ Denied  
3) \_\_\_\_\_ Approved as amended  
Motion:

ATTEST: REAGAN M. WILSON, Clerk By: Christina Ferraro File No.

## APPROVAL TO PARTICIPATE IN THE STATE-COUNTY PROPERTY TAX ADMINISTRATION PROGRAM.

Page 2

DISCUSSION: AB818 (Vasconcellos) was signed by the Governor on October 14, 1995, adding Section 95.31 to the California Revenue and Taxation Code and provides for loans to be made by the State to the County for fiscal years 95-96, 96-97 and 97-98 for the purpose of supplementing the existing resources expended in the process of property taxation. AB719 (Torlakson) was signed by the Governor on February 26, 1997 and modifies the State-County Property Tax Administration Program to receive a loan in each fiscal year from the 1995-96 fiscal year to the 2000-01 fiscal year inclusive. AB1036 was signed by the Governor on Sept. 23, 2000 and extends the loan program for 1 additional year to include the 2001-2002 fiscal year. The Assessor and the County is recommending certain criteria to be completed in order for the County's repayment obligation to the State to be discharged. The criteria set forth the fifth year of the program were as follows:

1. Prepare a defense for all assessment appeals cases scheduled by the Assessment Appeals Board.
2. Continue a non-mandatory audit work program.
3. Continue a program of canvassing property to verify appraisal accuracy and discovery.
4. Maintain the current low value personal property ordinance level at \$2000.
5. Reduce backlog of new construction permits.
6. Maintain a program for identifying Proposition 8 value reductions.
7. Review backlog of Proposition 8 properties.

The Assessor and the County have met these performance criteria for the 2000-2001 contract year, as determined by an audit by the Auditor-Controller's Office, therefore, the loan is considered repaid. The benefits to the county are significant. Processing time of assessment appeals continues to be less than one year for 95% of all applications or one half the normal processing time. More than 9000 field checks of properties have increased appraisal accuracy. While increased field checking of property results in a corresponding number of escape assessments, board order reductions also increase. Increased field checks resulted in value reductions of just over \$6,000,000 dollars. Additionally, over \$13.9 million dollars in value reduction occurred as a result of the Proposition 8 reviews. Approximately 17500 of the properties reviewed for Proposition 8 increased in value resulting in over \$200.8 million dollars of value increase. The non-mandatory audit program and the low value personal property ordinance continue to generate new revenue for the County and State.

The Assessor and the County now have the option to renew the contract for another year. Repayment of the loan for 2001-2002 fiscal year will be based on the completion of the following seven performance criteria:

1. Prepare a defense for all assessment appeals cases scheduled by the Assessment Appeals Board.
2. Continue a non-mandatory audit work program.
3. Continue a program of canvassing property to verify appraisal accuracy and discovery.
4. Maintain the current low value personal property ordinance level at \$2000.
5. Reduce backlog of new construction permits.
6. Maintain a program for identifying Proposition 8 value reductions.
7. Review backlog of Proposition 8 properties.

The Assessor expects to complete all performance criteria and estimates an increase in assessed values of approximately \$465,000,000. If the Assessor is unable to complete the performance criteria, a portion of the loan may need to be repaid. Staff is confident that these performance measures can be successfully met and is recommending the attached contract for your approval. Upon the Board's approval, the State will implement the contract.

**POLICY ISSUE:**

The Board of Supervisors must enter into a contractual agreement with the State Department of Finance if they elect to participate in the sixth year of the State-County Property Tax Administration Program.

**STAFFING  
IMPACT:**

The Assessor will not add any permanent full-time positions beyond that currently allocated in his base budget to complete the performance criteria. Any personnel hired to help meet the performance criteria will be temporary or contract positions and considered as "Extra Help". The Assessor may need to request additional permanent positions on next year's budget due to a workload that has increased by approximately 30% over the past 2 years.

**AGREEMENT FOR STATE-COUNTY  
PROPERTY TAX ADMINISTRATION PROGRAM**

THIS AGREEMENT is entered into this \_\_\_\_\_ day of January 2001, by and between the County of Stanislaus (County) and the State Department of Finance (State).

WITNESSETH:

WHEREAS, Revenue and Taxation Code Section 95.31 provides that upon recommendation of the Assessor, and by resolution of the Board of Supervisors, the County may elect to participate in the State-County Property Tax Administration Program, administered by the State, and

WHEREAS, the County elects to participate in the State-County Property Tax Administration Program and to apply for a loan of \$866,155 for calendar year beginning February 1, 2001, and ending January 31, 2002, and the County may make a similar election for the same period of time in the year 2002-2003, or may elect to apply for a loan in a lesser amount; and

WHEREAS, the County finds it necessary to apply for this loan to enhance its property tax administration system; prepare a defense for each appeals case that is scheduled by Assessment Appeals Board; reduce backlog of non-mandatory audits, reduce backlog of discovery assessments, maintain low value personal property ordinance, reduce backlog of new construction permits, identify new Proposition 8 reductions, and review residential Proposition 8 backlog for value increases, and maximize value enrollment capabilities; and

WHEREAS, in order to participate in the State-County Property Tax Administration Program, the County must enter into an agreement with the State;

NOW, THEREFORE, the parties agree as follows:

**1. PERIOD OF AGREEMENT**

This agreement shall commence upon the date of execution by both parties and shall expire on June 30, 2003.

**2. LOAN AMOUNT**

The State agrees to make available to the County a loan in the amount of \$866,155 for calendar year beginning February 1, 2001 and ending January 31, 2002. If the County has met the terms and conditions of this agreement and the requirements of Section 95.31 of the Revenue and Taxation Code, the State further agrees to make available to the County additional loan of up to \$866,155 for the similar calendar year of 2002-2003.

### **3. COUNTY REQUIREMENTS**

The County agrees to use the funds received from the State to enhance the property tax administration system. The County agrees not to use this loan to supplant the Assessor's current level of funding. The County understands and agrees that in order for the County to be eligible to participate in this State-County Property Tax Administration Program, it must maintain a base staffing, including contract staff, and total funding level in the Assessor's Office, independent of the loan proceeds provided pursuant to this Act, equal to the levels in the 1994-95 fiscal year exclusive of the amounts provided to the Assessor's Office pursuant to item 9100-102-001 of the Budget Act of 1994.

The 1994-95 fiscal year base funding and staffing levels, as determined by the Assessor's Office and the Chief Executive Office of the County, which shall be deemed to satisfy this requirement is as follows:

|                               |             |
|-------------------------------|-------------|
| Gross Appropriation           | \$3,190,787 |
| Total Budgeted Positions      | 55          |
| Additional Contract Positions | 3           |

### **4. OPTION TO PARTICIPATE**

The County may elect to participate in the loan program in calendar year 2002-2003. The County is required to provide written notice to the State in each year of its election to receive the loan and the notice shall be signed by the County's Project Director and Chief Executive Officer. The notice will also specify the amount of the loan, which may be less than \$866,155.

The state is not obligated to make the loan in calendar year 2002-2003 if the County has not repaid the prior years' loan as established in Section 6, or renegotiated the repayment definition.

The State may make a loan in calendar year 2002-2003 in a lesser amount than that requested by the County if the State determines that the County would be unable to repay the full amount of the requested loan.

### **5. RECEIPT OF FUNDING**

In calendar year beginning February 1, 2001, and ending January 31, 2002, the County shall receive payment of \$866,155 within thirty (30) days after the approval of this agreement by both parties. For the 2002-2003 calendar year, the State shall make payment of loan amounts after receipt of the notice from the County required in Section 4 and within 60 days after receipt of the auditor-controller verified workload and assessed value change data required in Section 10.

## 6. DEFINITION OF REPAYMENT

Repayment of the loan shall be evaluated based upon the Assessor's performance under the following criteria:

- (a) Prepare a defense within one year for all assessment appeals cases that are scheduled by the Assessment Appeals Board.

| <b>Year</b>      | <b>Accumulated Appeals Scheduled 11/15</b> | <b>Actual Accumulated Appeals Defended</b> | <b>Proposed Goal (Appeals Defended)</b> |
|------------------|--|--|---|
| 2/1/00 – 1/31/01 | 166  | 165  | 166*                                    |
| 2/1/01 – 1/31/02 | 147  |  | 147**                                   |
| 2/1/02 – 1/31/03 | 150  |  | 150                                     |

\*Other than appeals postponed by taxpayer request or corrections to the original list.

\*\*This does not include 12 appeals filed for the 2000 assessment year that have already been settled.

- (b) Continue the non-mandatory audit work program.

| <b>Year</b>      | <b>Accumulated Non-Mandatory Audit Workload</b> | <b>Actual Accumulated Non-Mandatory Audits Completed</b> | <b>Proposed Goal (Audits Completed)</b> |
|------------------|---|--|---|
| 2/1/00 – 1/31/01 | 200   | 204  | 200                                     |
| 2/1/01 – 1/31/02 | 200   |  | 200                                     |
| 2/1/02– 1/31/03  | 200   |  | 200                                     |

- (c) Continue the program of canvassing of property for escaped assessments.

| <b>Year</b>      | <b>Accumulated Assessment Discovery Workload</b> | <b>Actual Accumulated Assessment Discovery Units Completed</b> | <b>Proposed Goal (Fieldchecks Completed)</b> |
|------------------|--|--|--|
| 2/1/00 – 1/31/01 | 6000   | 9444   | 6000   |
| 2/1/01 – 1/31/02 | 6000   |  | 6000   |
| 2/1/02 – 1/31/03 | 6000   |  | 6000   |

(d) Maintain current low value personal property ordinance level at \$2000.

| <b>Year</b>      | <b>Accumulated Low Value Assessment Workload</b> | <b>Actual Accumulated Low Value Assessment Workload Completed</b> | <b>Proposed Goal (Assessments Completed)</b> |
|------------------|--|---|--|
| 2/1/00 – 1/31/01 | 5191   | 5175  | 5191   |
| 2/1/01 – 1/31/02 | 5175   |   | 5175   |
| 2/1/02 – 1/31/03 | 5175   |   | 5175   |

(e) Reduce the November 15, 2000, backlog of new construction permits for custom homes, subdivision homes and other new construction (square foot additions, pools, etc)

| <b>Year</b>      | <b>Accumulated New Construction Permits 11/15</b> | <b>Accumulated New Construction Workload Completed</b> | <b>Proposed Goal (Permits Completed)</b> |
|------------------|---|--|--|
| 2/1/00 – 1/31/01 | 4036  | 4035   | 4036                                     |
| 2/1/01 – 1/31/02 | 3298  |  | 3298                                     |
| 2/1/02 – 1/31/03 | 3500  |  | 3500                                     |

(f) Maintain a program for identifying new Proposition 8 value reductions.

| <b>Year</b>      | <b>New Proposition 8 Workload 11/15</b> | <b>New Proposition 8's to be Completed</b> | <b>Proposed Backlog Goal</b> |
|------------------|---|--|------------------------------|
| 2/1/99 – 1/31/00 | 3511                                    | 1075                                       | 2436                         |
| 2/1/00 – 1/31/01 | 2436                                    | 1108                                       | 1328                         |
| 2/1/01 – 1/31/02 | 1328                                    | 1000                                       | 328                          |

(g) Review backlog of Proposition 8 properties.

| Year             | Proposition 8 Backlog | Backlog of Proposition 8's Reviewed or to review with value increases | Ending Backlog Proposition 8's * |
|------------------|-----------------------|---|----------------------------------|
| 2/1/00 – 1/31/01 | 29500                 | 5403  | 24400                            |
| 2/1/01 – 1/31/02 | 24400                 | 5000  | 20000                            |
| 2/1/02 – 1/31/03 | 20000                 | 5000  | 16000                            |

\* The ending Proposition 8 backlog may not equal the starting backlog less the Proposition 8 appraisals reviewed with value increases because not all the increases will be sufficient to warrant removing the Proposition 8 status and some parcels will drop out of Proposition 8 status due to changes in ownership.

In measuring payment, the following formula shall be used:

$$\frac{\text{"A"} \times \text{Wt}}{\text{"P"}}$$

"A" = The actual accumulated number of reassessments completed/assessment appeals defended.  
 "P" = The proposed goal/appeals defended.  
 "Wt" = The criteria weight.

For example: If the actual number of non-mandatory audits completed in (b) above for 2/1/00 – 1/31/01 is 150, the above formula will produce the following:

$$150 / 200 = 75.00\% \times .1428 (\text{Wt}) = 10.71\% \text{ weighted average}$$

If the actual number of non-mandatory audits completed in (b) above for 2/1/00 – 1/31/01 is 250, the above formula will produce the following:

$$250 / 200 = 125.00\% \times .1428 (\text{Wt}) = 17.85\% \text{ weighted average}$$

The percentage of success, including percentages over 100, for each of the seven goals (a,b,c,d,e,f and g) will be weighted equally at 14.28 to determine the total percentage of success. If this total is 95% or greater, the loan shall be considered to have been repaid. If the percentage is less than 95%, that percentage multiplied by the loan amount shall be considered the amount that has been repaid.

## 7. RENEGOTIATION OF THE REPAYMENT DEFINITION

At the request of the County, the State agrees to renegotiate in good faith the definition of repayment specified in Section 6, if there is any major misfortune or calamity occurring in the County proclaimed by the Governor to be in a state of disaster and affecting 1% of the assessable parcels in the County. If an agreement is not reached, the provisions of Section 6 will apply; however, the repayment date will be extended to June 30<sup>th</sup> of the fiscal year following the year in which the loan is made and, upon



request, the County will be granted a repayment extension as provided in Section 95.31 of the Revenue and Taxation Code.

## **8. PROPOSED USE OF LOAN**

The County plans to use the funds received from the State, and all interest earned, to fund appraisal, clerical and support positions, overtime as needed, and to enhance its property tax administration system, as specified in Exhibit A.

It is understood and agreed that funds received by the County pursuant to this program shall be deposited into a trust account to be used as required by Revenue and Taxation Code Section 95.31. Any funds remaining in the account at the end of each annual term may be rolled over to the fiscal year for authorized uses consistent with the provisions of Section 95.31.

It is also understood that upon satisfaction of the terms set forth in Section 6 as repayment for each annual loan, the State will have no further claim on these funds provided the County continues to meet the requirements stipulated in Section 3.

However, in the event that the County has not expended all of the loan proceeds, the County may, at its option, return to the State all or a portion of any unspent loan proceeds to reduce the amount of the loan.

## **9. FAILURE TO REPAY LOAN AMOUNT**

If the County fails to repay the loan as specified in Sections 6 and 7 the State shall notify the County and Controller. The Controller shall make an apportionment to the General Fund on behalf of the County in the amount of that required payment for the purpose of making that payment. The Controller shall make that payment only from moneys credited to the Motor Vehicle License Fee Account in the Transportation Tax Fund to which the County is entitled at the time under Chapter 5 (commencing with Section 11001) of Part 5 of Division 2 of the Revenue and Taxation Code, and shall thereupon reduce, by the payment, the subsequent allocation to which the County would otherwise be entitled under that chapter. It is understood and agreed that partial payment of the loan will be accepted by the State in accordance with the formula established by Section 6. The State shall be entitled to recover only that portion of the loan considered unpaid as established by Section 6.

## **10. REPORTING CRITERIA**

The County agrees to provide to the State, by March 31 of each fiscal year, an Interim Report listing the projected impact of the increased funding in the current and subsequent fiscal year regarding the number of reassessments completed, appeals defended, and the average increment of assessed value change associated with items (a) through (g) of Section 6 of this contract.

The County will also provide to the State by December 1 of the following fiscal year a report listing the actual workload, number of reassessments completed or appeals defended, the achieved June 30 backlog, and the average increment of assessed value

change associated with items (a) through (g) of Section 6 of this contract. This report will be verified by the County's Auditor-Controller.

### **11. PROJECT RESPONSIBILITY - COUNTY**

The County will provide a Project Director who will be responsible for ensuring the objectives under this agreement are met. The Project Director will monitor County performance. County's Project Director will serve as a liaison with the State's Project Director on an as needed basis. County's Project Director shall provide direction to the State in the areas relating to County policy, and information and procedural requirements.

The County's Project Director for this agreement shall be:

Don Oppman, Supervising Appraiser  
Office of the Assessor  
P.O. Box 1068  
Modesto, CA 95353-1068  
(209) 525-7623

The County shall notify the State in writing of any change in the name or address of County's Project Director.

### **12. PROJECT RESPONSIBILITY – STATE**

The State will provide a Project Director who will be responsible for State performance under this agreement. The Project Director shall be a full-time employee to the State.

The States' Project Director for this agreement will be:

Shelley Mateo, Program Budget Manager  
State of California  
Department of Finance  
915 L Street, 8<sup>th</sup> Floor  
Sacramento, CA 95814  
(916) 322-2263

The States' Project Director will serve as liaison with County's Project Director on an as needed basis. The State shall notify the County in writing of any changes in the name or address of the States' Project Director.

### **13. EXCLUSIVE AGREEMENT**

This agreement constitutes the complete and exclusive statement of understanding between the parties which supersedes all previous agreements, written or oral, and all other communications between the parties relating to the subject matter of this agreement.

#### **14. CHANGES AND AMENDMENTS**

The County and the State reserve the right to change any portion of the work required under this agreement or to amend such other items and conditions as it may become necessary. Any such revisions shall be accomplished only with the written approval of the Stanislaus County Board of Supervisors and the State.

#### **15. NOTICES**

All notices or demands required or permitted to be given or made hereunder shall be in writing and shall be deemed to have been given if made by hand delivery with signed receipt, or as shown on the receipt when mailed by first-class, registered or certified mail, postage prepaid, addressed to the County and State at their respective addresses designated below or at such other address as County or State shall have furnished in writing to the other.

The designated addresses for the respective parties for the purpose of notice are as follows:

**COUNTY:**

Stanislaus County  
Office of the Assessor  
P.O. Box 1068  
Modesto, CA 95353-1068  
Attn: Don Oppman  
Supervising Appraiser

**STATE**

State of California  
Department of Finance  
915 L Street, 8<sup>th</sup> Floor  
Sacramento, CA 95814  
Attn: Shelley Mateo  
Program Budget Manager

Stanislaus County  
Office of the Auditor/Controller  
1100 H Street  
Modesto, CA 95353  
Attn: Byron Bystrum  
Auditor/Controller

**IN WITNESS WHEREOF:**

The Stanislaus County Board of Supervisors has caused this agreement to be subscribed by the Chief Executive Officer and the seal of said Board to be hereto affixed and attested by the Clerk to the Board of Supervisors, and the State has caused this agreement to be signed by its duly authorized officer this \_\_\_\_ day of January, 2001.

STANISLAUS COUNTY

STATE DEPARTMENT OF FINANCE

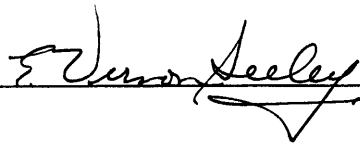
By \_\_\_\_\_  
Chief Executive Officer

By \_\_\_\_\_  
Chief Deputy Director    Date: \_\_\_\_\_

ATTEST:

By \_\_\_\_\_  
Clerk to the Board of Supervisors

APPROVED AS TO FORM BY  
COUNTY COUNSEL:

By  \_\_\_\_\_

**PROJECTED FISCAL IMPACT**  
 AB719 FY 2001-2002  
 Stanislaus County

Section 6 Performance Criteria:

|   |                      |
|---|----------------------|
| (a) Appeals Defense: (50% attributable to AB818)  | \$146,956,934        |
| 1. Business                                       | \$116,325,424        |
| 2. Business/Commercial                            | 104,355,234          |
| 3. Business/Farm                                  | 625,730              |
| 4. Commercial                                     | 68,744,326           |
| 5. Farm   | 2,954,220            |
| 6. Residential                                    | 908,935              |
|   | \$293,913,869        |
| <br>  |                      |
| (b) Non-mandatory Audits:                         | \$10,500,000         |
| <br>  |                      |
| (c) Canvassing:                                   | \$ 10,225,000        |
| 1. Residential                                    | \$5,500,000          |
| 2. Commercial                                     | 225,000              |
| 3. Farm   | 4,500,000            |
| <br>  |                      |
| (d) Personal Property Ordinance:                  | \$17,381,395         |
| <br>  |                      |
| (e) New Construction                              | \$235,250,000        |
| <br>  |                      |
| (f) New Proposition 8 reviews:                    | (\$7,500,000)        |
| <br>  |                      |
| (g) Proposition 8 Increases:                      | \$50,000,000         |
| <br>  |                      |
| <b>TOTAL PROJECTED ASSESSMENT ROLL INCREASES:</b> | <b>\$462,813,329</b> |

# AUDITOR-CONTROLLER BUDGET JOURNAL

## BUDGET JOURNAL SCREEN

Budget Organization **Stanislaus Budget Org**  
 Budget **LEGAL BUDGET**  
 Accounting Period From   
 To



## BATCH SCREEN

Journal Batch  BO --  
 Category  Budget

| Line   | Coding Structure |          |              |               |          |           | Period     | Description                                 |  |
|--------|------------------|----------|--------------|---------------|----------|-----------|------------|---|--|
|        | Fund<br>4        | Org<br>7 | Account<br>5 | G/L Proj<br>7 | Loc<br>6 | Misc<br>6 | AMOUNT     |   |  |
| 1      | 1724             | 0012100  | 25000        |               |          | .0        | 866,155.00 | State - Other                               |  |
| 2      | 1724             | 0012100  | 50000        |               |          | .0        | 435,570.00 | Salaries & Wages                            |  |
| 3      | 1724             | 0012100  | 50001        |               |          | .0        | 9,418.00   | Vacation                                    |  |
| 4      | 1724             | 0012100  | 50002        |               |          | .0        | 9,418.00   | Sick  |  |
| 5      | 1724             | 0012100  | 50003        |               |          | .0        | 16,481.00  | Other                                       |  |
| 6      | 1724             | 0012100  | 50010        |               |          | .0        | 50,000.00  | Overtime                                    |  |
| 7      | 1724             | 0012100  | 50020        |               |          | .0        | 12,289.99  | Extra Help                                  |  |
| 8      | 1724             | 0012100  | 50120        |               |          | .0        | 17,000.00  | Personal Service Contracts                  |  |
| 9      | 1724             | 0012100  | 50220        |               |          | .0        | 120.47     | Termination Cash-out                        |  |
| 10     | 1724             | 0012100  | 52000        |               |          | .0        | 47,088.00  | Retirement                                  |  |
| 11     | 1724             | 0012100  | 52010        |               |          | .0        | 37,671.00  | FICA  |  |
| 12     | 1724             | 0012100  | 52020        |               |          | .0        | 301.60     | Deferred Comp Ins.                          |  |
| 13     | 1724             | 0012100  | 53000        |               |          | .0        | 65,925.00  | Group Health Ins.                           |  |
| 14     | 1724             | 0012100  | 54000        |               |          | .0        | 3,030.80   | Workers Comp Ins.                           |  |
| 15     | 1724             | 0012100  | 55140        |               |          | .0        | 6,593.00   | Cafeteria Plan Health Ben Cashout           |  |
| 16     | 1724             | 0012100  | 62600        |               |          | .0        | 11,000.00  | Office Supplies                             |  |
| 17     | 1724             | 0012100  | 62730        |               |          | .0        | 923.00     | Postage                                     |  |
| 18     | 1724             | 0012100  | 62990        |               |          | .0        | 307.00     | Office Equipment - Under \$5000             |  |
| 19     | 1724             | 0012100  | 63220        |               |          | .0        | 128.00     | Fingerprint Processing                      |  |
| 20     | 1724             | 0012100  | 63253        |               |          | .0        | 68,899.05  | Contracts - Temporary Help                  |  |
| 21     | 1724             | 0012100  | 65780        |               |          | .0        | 4,827.04   | Education & Training                        |  |
| 22     | 1724             | 0012100  | 67040        |               |          | .0        | 4,580.46   | Other Travel Expenses                       |  |
| 23     | 1724             | 0012100  | 67990        |               |          | .0        | 80.00      | Pre-Placement Drug Test                     |  |
| 24     | 1724             | 0012100  | 73510        |               |          | .0        | 203.00     | Govt Fund Serv. Dept. Billing               |  |
| 25     | 1724             | 0012100  | 73511        |               |          | .0        | 7,077.49   | Govt. Fund Serv. Dept. Billing - Auditor    |  |
| 26     | 1724             | 0012100  | 73512        |               |          | .0        | 573.45     | Govt. Fund Serv. Dept. Billing - Purchasing |  |
| Totals |                  |          |              |               |          |           |            | 1,675,660.35                                |  |

Explanation:

| Requesting Department            | CEO                             | Auditors Office Only          |                        |
|----------------------------------|---------------------------------|-------------------------------|------------------------|
| <i>Douglas K...</i><br>Signature | <i>Patricia...</i><br>Signature | <i>L. Bayl</i><br>Prepared By | Admin Approval (S75K+) |
| 1/16/01<br>Date                  | 1/25/01<br>Date                 |                               | 1/16/01<br>Date        |

# AUDITOR-CONTROLLER BUDGET JOURNAL

## BUDGET JOURNAL SCREEN

Budget Organization **Stanislaus Budget Org**  
 Budget **LEGAL BUDGET**  
 Accounting Period From   
 To



## BATCH SCREEN

Journal Batch  BO --  
 Category **Budget**

| Line   | Coding Structure |          |              |               |          |           | Period    | Description                    |  |
|--------|------------------|----------|--------------|---------------|----------|-----------|-----------|--------------------------------|--|
|        | Fund<br>4        | Org<br>7 | Account<br>5 | G/L Proj<br>7 | Loc<br>6 | Misc<br>6 | AMOUNT    |                                |  |
| 1      | 1724             | 0012100  | 73514        |               |          | .0        | 1,546.00  | Govt. Fund Serv. Dept. Billing |  |
| 2      | 1724             | 0012100  | 73520        |               |          | .0        | 6,985.00  | Gov. Fund A-87 - CEO           |  |
| 3      | 1724             | 0012100  | 73521        |               |          | .0        | 9,488.00  | Govt. Fund A-87 Carry Over     |  |
| 4      | 1724             | 0012100  | 73550        |               |          | .0        | 8,700.00  | Govt. Fund Utilities           |  |
| 5      | 1724             | 0012100  | 73660        |               |          | .0        | 10.00     | Govt. Fund Finger Print Proc.  |  |
| 6      | 1724             | 0012100  | 74010        |               |          | .0        | 10,784.78 | Local Calls                    |  |
| 7      | 1724             | 0012100  | 74020        |               |          | .0        | 4,897.94  | Long Distance Calls            |  |
| 8      | 1724             | 0012100  | 74030        |               |          | .0        | 1,224.12  | Non System Charges             |  |
| 9      | 1724             | 0012100  | 74050        |               |          | .0        | 240.00    | Auto Liability                 |  |
| 10     | 1724             | 0012100  | 74060        |               |          | .0        | 1,600.00  | Self Insur Gen Liability       |  |
| 11     | 1724             | 0012100  | 74080        |               |          | .0        | 60.40     | Central Services               |  |
| 12     | 1724             | 0012100  | 74120        |               |          | .0        | 229.35    | Messenger Services             |  |
| 13     | 1724             | 0012100  | 74131        |               |          | .0        | 4,950.00  | DOVE FMS Implementation Costs  |  |
| 14     | 1724             | 0012100  | 74132        |               |          | .0        | 3,024.00  | Peoplesoft Impelmentation Cost |  |
| 15     | 1724             | 0012100  | 74370        |               |          | .0        | 2,885.52  | Stores - Office Supplies       |  |
| 16     | 1724             | 0012100  | 74980        |               |          | .0        | 24.54     | Local Calls Inside PBX System  |  |
| 17     | 1724             | 0012100  |              |               |          | .0        |           |                                |  |
| 18     | 1724             | 0012100  |              |               |          | .0        |           |                                |  |
| 19     | 1724             | 0012100  |              |               |          | .0        |           |                                |  |
| 20     | 1724             | 0012100  |              |               |          | .0        |           |                                |  |
| 21     | 1724             | 0012100  |              |               |          | .0        |           |                                |  |
| 22     | 1724             | 0012100  |              |               |          | .0        |           |                                |  |
| 23     | 1724             | 0012100  |              |               |          | .0        |           |                                |  |
| 24     | 1724             | 0012100  |              |               |          | .0        |           |                                |  |
| 25     | 1724             | 0012100  |              |               |          | .0        |           |                                |  |
| 26     | 1724             | 0012100  |              |               |          | .0        |           |                                |  |
| Totals |                  |          |              |               |          |           |           | 1,732,310.00                   |  |

Explanation:  
 -----  
 -----

| Requesting Department       | CEO                          | Auditors Office Only          |                         |
|-----------------------------|------------------------------|-------------------------------|-------------------------|
| <i>Douglas</i><br>Signature | <i>Patacchi</i><br>Signature | <i>L. Wash</i><br>Prepared By | Admin Approval (\$75K+) |
| 1/16/01<br>Date             | 1/25/01<br>Date              | 1/16/01<br>Date               | Date                    |