

DEPARTMENT: Auditor

BY: Ken Hawkins

PHONE: 966-7606

97-333

RECOMMENDED ACTION AND JUSTIFICATION: (Policy Item: Yes \_\_\_ No \_\_\_)

Bookkeeping cleanup procedure to balance budgeted appropriations for 1996-97 insurance charges. Original budget document prepared by M. Coffield showed appropriations for insurance charges as a part of General Fund while the Auditor showed appropriations in the ISF. The total budget was balanced, but the appropriations were showing in different parts of the budget, ie., the Auditor in Fund 705 and M. Coffield in the General Fund. This procedure will post appropriations in each dept. to allow the transfer of charges for insurance to be transferred to our Internal Service Fund for Insurance (Fund 705).

BACKGROUND AND HISTORY OF BOARD ACTIONS:

Even though this is bookkeeping cleanup, since it is transferring appropriations, the transfer does need Board knowledge and approval. This has no effect on fund balances in the overall budget.

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

COSTS: ( ) Not Applicable
A. Budgeted current FY \$
B. Total anticipated costs \$
C. Required additional funding \$
D. Internal transfers \$
SOURCE: ( ) 4/5ths Vote Required
A. Unanticipated revenues \$
B. Reserve for contingencies \$
C. Source description:
Balance in Reserve for Contingencies, if approved: \$

SPECIAL INSTRUCTIONS:
List the attachments and number the pages consecutively:
\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_

CLERK'S USE ONLY:
Res. No.: 97-333
Vote - Ayes: 5
Absent:
Approved ( ) Denied
Minute Order Attached ( ) No Action Necessary
Ord. No.
Noes:
Abstained:

ADMINISTRATIVE OFFICER'S RECOMMENDATION:
This item on agenda as:
[ ] Recommended
[X] Not Recommended
[ ] For Policy Determination
[ ] Submitted with Comment
[ ] Returned for Further Action

The foregoing instrument is a correct copy of the original on file in this office.
Date:
ATTEST: MARGIE WILLIAMS, Clerk of the Board
County of Mariposa, State of California
By: Deputy

Comment:
A.O. Initials: [Signature]

**BUDGET ACTION FORM**

FUND	DEPT/DIV	ACCOUNT	DESCRIPTION	INCREASE	DECREASE
705	0149	5030433			314.981
Var	Var	Various	See detail attached	314.981	
705	0149	5030433		314.981	
705	0146	3081100		314.981	
001	0104	414-1090	GENERAL CONTINGENCY		
<b>TRANSFER BETWEEN FUNDS</b>					
<b>TOTALS</b>					

ACTION REQUESTED: (Check all that apply)

- ( ) Budget appropriation by Board of Supervisors (4/5ths Vote Required): Amending the total amount available in the county budget, or in any one fund of the budget , or appropriating Reserve for Contingencies;
- ( ) Transfer by Board of Supervisors (3/5ths Vote Required): Moving existing appropriations from one budget another, or between categories within a budget unit;

JUSTIFICATION Increase Estimated Revenue and Appropriations to reflect actual Insurance costs.

DEPT HEAD SIGNATURE [Signature] DATE \_\_\_\_\_

APPROVED BY RES NO. 97-333 CLERK [Signature] DATE 8-19-97

<b>AUDITOR'S USE ONLY</b>
BA # _____

GROUP NUMBER : 05331 Insurance App  
 ACCOUNTING PERIOD : 13/1997  
 GROUP USER ID : HAWKINS  
 GROUP CREATED BY : HAWKINS  
 GROUP UPDATED BY : HAWKINS

TRANS NO	TRANS DATE	DOCUMENT TYPE	ACCOUNT NUMBER	DESCRIPTION 1	PROJECT	BUDGET AMOUNT	ORIG(Y/N)
100	08/07/1997	BA5331	001-0219-523.04-10	ISF Insurance App Trsf		2,045.00	N
200	08/07/1997	BA5331	001-0220-531.04-10	ISF Insurance App Trsf		21,679.00	N
300	08/07/1997	BA5331	001-0223-532.04-10	ISF Insurance App Trsf		973.00	N
400	08/07/1997	BA5331	001-0224-533.04-10	ISF Insurance App Trsf		7,037.00	N
500	08/07/1997	BA5331	001-0228-542.04-10	ISF Insurance App Trsf	H001	10,272.00	N
600	08/07/1997	BA5331	001-0235-561.04-10	ISF Insurance App Trsf		971.00	N
700	08/07/1997	BA5331	001-0249-575.04-10	ISF Insurance App Trsf		9,687.00	N
800	08/07/1997	BA5331	001-0303-591.04-10	ISF Insurance App Trsf		7,267.00	N
900	08/07/1997	BA5331	001-0304-583.04-10	ISF Insurance App Trsf		5,673.00	N
1000	08/07/1997	BA5331	001-0401-621.04-10	ISF Insurance App Trsf		16,372.00	N
1100	08/07/1997	BA5331	001-0402-622.04-10	ISF Insurance App Trsf		976.00	N
1200	08/07/1997	BA5331	001-0501-661.04-10	ISF Insurance App Trsf		3,916.00	N
1300	08/07/1997	BA5331	001-0510-701.04-10	ISF Insurance App Trsf		2,959.00	N
1400	08/07/1997	BA5331	001-0606-731.04-10	ISF Insurance App Trsf		4,855.00	N
1500	08/07/1997	BA5331	001-0608-742.04-10	ISF Insurance App Trsf		3,068.00	N
1600	08/07/1997	BA5331	001-0101-411.04-10	ISF Insurance App Trsf		8,213.00	N
1700	08/07/1997	BA5331	001-0102-412.04-10	ISF Insurance App Trsf		3,017.00	N
1800	08/07/1997	BA5331	001-0107-421.04-10	ISF Insurance App Trsf		8,068.00	N
1900	08/07/1997	BA5331	001-0108-422.04-10	ISF Insurance App Trsf		4,966.00	N
2000	08/07/1997	BA5331	001-0109-423.04-10	ISF Insurance App Trsf		13,825.00	N
2100	08/07/1997	BA5331	001-0113-431.04-10	ISF Insurance App Trsf		2,961.00	N
2200	08/07/1997	BA5331	001-0115-441.04-10	ISF Insurance App Trsf		2,003.00	N
2300	08/07/1997	BA5331	001-0120-452.04-10	ISF Insurance App Trsf		3,883.00	N

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TRANS NO	TRANS DATE	DOCUMENT DESCRIPTION 2	ACCOUNT NUMBER	DESCRIPTION 1	PROJECT	BUDGET AMOUNT	ORIG(Y/N)
2400	08/07/1997	BA5331	001-0121-453.04-10	ISF Insurance App Trsf		961.00	N
2500	08/07/1997	BA5331	001-0128-473.04-10	ISF Insurance App Trsf		23,639.00	N
2600	08/07/1997	BA5331	001-0151-506.04-10	ISF Insurance App Trsf		973.00	N
00	08/07/1997	BA5331	001-0215-518.04-10	ISF Insurance Approp Inc		973.00	N
2800	08/07/1997	BA5331	001-0216-521.04-10	ISF Insurance Approp Inc		60,745.00	N
2900	08/07/1997	BA5331	001-0701-761.04-10	ISF Insurance Approp Inc		4,838.00	N
3000	08/07/1997	BA5331	033-0251-577.04-10	ISF Insurance Approp Inc		939.00	N
3100	08/07/1997	BA5331	326-0201-511.04-10	ISF Insurance Approp Inc		10,104.00	N
3200	08/07/1997	BA5331	600-0236-562.04-10	ISF Insurance Approp Inc		8,778.00	N
3300	08/07/1997	BA5331	601-0404-651.04-10	ISF Insurance Approp Inc		133.00	N
3400	08/07/1997	BA5331	606-0306-601.04-10	ISF Insurance Approp Inc		4,329.00	N
3500	08/07/1997	BA5331	700-0305-584.04-10	ISF Insurance Approp Inc		3,993.00	N
3600	08/07/1997	BA5331	001-0161-427.07-52	ISF Insurance Approp Inc	IF	38,401.00	N
3700	08/07/1997	BA5331	001-0212-517.04-10	ISF Insurance App Trsf	DA0003	11,489.00	N

GROUP TOTALS  
 COUNT: 37  
 AMOUNT: 314,981.00