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**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



FROM: Auditor-Controller

SUBMITTAL DATE:
October 13, 2005

SUBJECT: Fiscal Year 2004-05 Reserve for Encumbrance

RECOMMENDED MOTION:

That the Board of Supervisors approve the establishment of an additional reserve for encumbrance and the reallocation of an existing reserve for encumbrance for fiscal year 2004-05 for the General Fund and certain Special Revenue Funds as specified in Attachment A.

BACKGROUND:

On September 27th, 2005, the Board of Supervisors approved Agenda Item No. 3.12 establishing reserves for encumbrance for fiscal year 2004-05. When the original request for the creation of the reserve for encumbrance was submitted, amounts for the Community Health Agency were inadvertently omitted. As a result additional reserve for encumbrances should be established. The additional recommended reserve for encumbrance amount for the General Fund for fiscal year 2004-05 is \$1,446,582. The additional recommended reserve for encumbrance amount for the special revenue funds for fiscal year 2004-05 is \$737,956. In addition, amounts allocated to the Assessor, should have been assigned to the Clerk-Recorder necessitating a reallocation between these departments. Unrestricted, undesignated, fund balance available at June 30, 2005, will be reserved in the amount approved by the Board of Supervisors to provide for payment of these encumbrances in the following fiscal year.

for [Signature]
ROBERT E BYRD
County Auditor-Controller

| | | | | |
|-----------------------|-------------------------------|-----|-------------------------|---------|
| FINANCIAL DATA | Current F.Y. Total Cost: | -0- | In Current Year Budget: | No |
| | Current F.Y. Net County Cost: | -0- | Budget Adjustment: | No |
| | Annual Net County Cost: | -0- | For Fiscal Year: | 2004-05 |

| | | |
|-------------------------|----------------------------------|-------------------------------------|
| SOURCE OF FUNDS: | Positions To Be Deleted Per A-30 | <input type="checkbox"/> |
| | Requires 4/5 Vote | <input checked="" type="checkbox"/> |

C.E.O. RECOMMENDATION: APPROVE.

County Executive Office Signature *Dennis C. Hardin*

- Jep't Recomm.: Policy
- Per Exec. Ofc.: Policy
- Consent: Policy
- Consent: Policy

ATTACHMENT A
Additional Recommended Reserve for Encumbrance
Fiscal Year 2004-05

| Fund | Department ID | Department Name | Approp 2 Amount | Approp 3 Amount | Approp 4 Amount | Recommended Reserve for Encumbrance |
|---------------------------|---------------|-----------------------------|---------------------|--------------------|--------------------|---|
| General Fund | | | | | | |
| 10000 | 4200100000 | Public Health | \$ 873,630 | \$ (33,783) | \$ 105,207 | \$ 945,054 |
| 10000 | 4200300000 | CHA - Agency Administration | 121,170 | - | - | 121,170 |
| 10000 | 4200400000 | Environmental Health | 108,782 | - | - | 108,782 |
| 10000 | 4200060000 | Animal Control Services | 271,575 | - | - | 271,575 |
| 10000 | 1200100000 | Assessor | (36,056) | - | - | (36,056) |
| 10000 | 1200200000 | Clerk - Recorder | 36,056 | - | - | 36,056 |
| Total General Fund | | | \$ 1,375,158 | \$ (33,783) | \$ 105,207 | \$ 1,446,582 |

| Fund | Department ID | Department Name | Approp 2 Amount | Approp 3 Amount | Approp 4 Amount | Recommended Reserve for Encumbrance |
|------------------------------------|---------------|-----------------|--------------------|--------------------|--------------------|---|
| Special Revenue Funds | | | | | | |
| 21750 | 4200100000 | Public Health | \$ 140,434 | \$ - | \$ - | \$ 140,434 |
| 21750 | 4200100000 | Public Health | - | - | 172,703 | 172,703 |
| 22700 | 4200100000 | Public Health | 424,819 | - | - | 424,819 |
| Total Special Revenue Funds | | | \$ 565,253 | \$ - | \$ 172,703 | \$ 737,956 |