



**SUBMITTAL TO THE FLOOD CONTROL AND WATER CONSERVATION DISTRICT BOARD  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

**FROM:** General Manager-Chief Engineer

723B

**SUBMITTAL DATE:**  
August 28, 2012

**SUBJECT:** FY 2012-13 Budget Adjustments

**RECOMMENDED MOTION:**

The Board to authorize the Auditor-Controller to process FY 2012-13 budget adjustments for the purchase of items referenced on Source of Funds.

**BACKGROUND:**

The County of Riverside Purchasing and Fleet Services Department awarded the purchase of the FY 2011-12 budget approved items referenced on Source of Funds on April 7, 2011. Pursuant to the issuance of Purchase Order FCA0015373, a formal commitment was made with the vendor to accept delivery of the referenced items in the Fiscal Year 2011-12.

AO:mc

**WARREN D. WILLIAMS**  
General Manager-Chief Engineer

**FINANCIAL DATA**

Current F.Y. District Cost: \$418,497.00  
Current F.Y. County Cost: N/A  
Annual Net District Cost: \$0.00

In Current Year Budget: No  
Budget Adjustment: Yes  
For Fiscal Year: 11/12 thru 12/13

**SOURCE OF FUNDS:**

48020 947260 546360 Vehicles – Heavy Equipment

Positions To Be Deleted Per A-30   
Requires 4/5 Vote

**C.E.O. RECOMMENDATION:**

APPROVE

BY:   
Alex Gann

County Executive Office Signature

FISCAL PROCEDURES APPROVED  
JEANINE J. REY, FINANCE DIRECTOR  
BY:   
JEANINE J. REY  
8/29/2012

FISCAL PROCEDURES APPROVED  
PAUL ANGULO, CPA, AUDITOR-CONTROLLER  
BY:   
TANYA SHARRIS, CPA 8/29/2012

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

**FLOOD CONTROL AND WATER CONSERVATION DISTRICT BOARD SUBMITTAL  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

**SUBJECT:** FY 2012-13 Budget Adjustments

**SUBMITTAL DATE:** August 28, 2012

Page 2

**BACKGROUND CONTINUED:**

The vendor, however, was unable to deliver the goods prior to June 30, 2012 as originally planned due to unforeseen circumstances they encountered with their sub-contractors. The dump trucks were subsequently delivered to the District July 12, 2012.

In accordance with Generally Accepted Accounting Principles (GAAP), the establishment of a reserve for encumbrance within a proprietary fund is not recommended. Therefore, a budget adjustment is necessary to increase the Class 4 appropriation in fund 48020 for the current Fiscal Year 2012-13 to fulfill the purchase commitments made with the vendor and to process the payment accordingly.

**SOURCE OF FUNDS:**

**REQUESTED FY 2012-13 BUDGET ADJUSTMENT – GARAGE/FLEET OPERATIONS FUND**

Increase appropriations:

48020-947260-546360	Vehicles – Heavy Equipment	\$418,497.00
---------------------	----------------------------	--------------

Decrease unrestricted net assets:

48020-947260-380100	Unrestricted net assets	\$418,497.00
---------------------	-------------------------	--------------

Fund	Dept ID	Account	Description	Amount	PO	Date Approved
48020	947260	546360	(2) International Dump Trucks	\$412,146.96	FCA0015373	04/07/2011
48020	947260	546360	(2) Extended Warranty	\$6,350.00	FCA0015373	04/07/2011
			TOTAL	\$418,496.96		