

<u>Gross Expenditure</u>	<u>Revenue and Reimbursement</u>	<u>Net Cost</u>
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GASB 87 Implementation

Transfer appropriations between various expenditure and revenue accounts for the lease accounting standard, GASB 87. Net cost/(revenue) - (\$197,370)

Accounts impacted:

Revenue - 44003 Other Interest Earnings
Revenue - 44115 Rent - Other
Revenue - 44116 Lease Revenue Adjustments
Revenue - 47114 OFS - Lease Inception
Expense - 51423 Lease Payment Adjustments
Expense - 53101 Principal Payments - LT Debt
Expense - 53103 Interest on LT Debt
Expense - 53401 Amortization Expense
Expense - 54701 Intangible Assets - Amortizbl

General Fund (10005)

21020300	2,012,487	2,119,952	(107,465)
29010101	-	(2,062)	2,062
Total General Fund	2,012,487	2,117,890	(105,403)

Airport Enterprise (41301)

34030101	-	63,407	(63,407)
34030102	-	80	(80)
Total Airport Enterprise	-	63,487	(63,487)

Tidelands Leases Fund (11101-21040500)	-	(1,868)	1,868
Restricted Donations (11111-29010700)	-	21,633	(21,633)
Human Services Department (11505-24030111)	1,951,498	1,951,498	-
Department of Health Services (11605-22030102)	22,895,877	22,895,877	-
IWD - Administration (41121-34050100)	-	2,127	(2,127)
CDC General Administration Fund (46015-14010100)	(8,410)	-	(8,410)
Human Resource Mgmt System (51405-11020100)	911	-	911
Enterprise Financial System (51410-11020200)	911	-	911
GASB 87 subtotal	26,853,274	27,050,644	(197,370)

GASB 96 Implementation

Transfer appropriations between various expenditure accounts for the Subscription-Based Information Technology Arrangements accounting standard, GASB 96.

Net cost/(revenue) - (\$38,113)

Accounts impacted:

Revenue - 47115 OFS - SBITA Inception
Expense - 52147 SBITA Payment Adjustments
Expense - 53101 Principal Payments - LT Debt
Expense - 53103 Interest on LT Debt
Expense - 53401 Amortization Expense
Expense - 54701 Intangible Assets - Amortizbl

General Fund (10005)

23010102	308,487	308,487	-
26010101	2,053,910	2,053,910	-
	2,362,397	2,362,397	-

Water Transmission System (44205-33040100)	(2,894)	-	(2,894)
Human Resource Mgmt System (51405-11020100)	(31,370)	-	(31,370)
Enterprise Financial System (51410-11020200)	(3,527)	-	(3,527)
Facilities Fund (54010-33050200)	(322)	-	(322)
GASB 96 subtotal	2,324,284	2,362,397	(38,113)

Enterprise Financial System ISF (51410-11020200)

Increase appropriation for pension expense (account 50668) per year-end GASB 68 entries	134,000	-	134,000
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2023-24 Fiscal Year Post Audit Budget Adjustments

Attachment A

	<u>Gross Expenditure</u>	<u>Revenue and Reimbursement</u>	<u>Net Cost</u>
CDC Housing Fund (46020-14310100)			
Increase extra/temp help expenditure appropriation (account 51214) for compensated absences.	8,000	-	8,000
Graton Casino Mitigation Fund (10095 - 16020800)			
Increase contribution expenditure appropriation (account 53501) for post-close adjustment	40	-	40
MO BH Facilities Fund (11875 - 22052400)			
Increase other charges expenditure appropriation (account 53610) per year-end financial statements audit adjustments	1,969	-	1,969
MO BH Homeless -Care Coord (11878- 22052700)			
Increase other charges expenditure appropriation (account 53610) per year-end financial statements audit adjustments	1,253	-	1,253
SCWA Watershed Planning/Restoration Fund (44215-33041100)			
Increase appropriations for operating transfer out (account 57015) per year-end financial statements audit adjustments	144,577	-	144,577
SCWA Russian River Projects Fund (44105-33030300)			
Increase appropriations for operating transfer in (account 47103) per year-end financial statements audit adjustments	-	144,577	(144,577)
SCWA Recycled Water/Local Supply Fund (44220-33041200)			
Increase appropriations for other contract services (account 51803) per year-end financial statements audit adjustments	107,826	-	107,826
DHS Mental Health Realignment 1991 Fund (11992-22050300)			
Increase appropriations for other charges (Character 53000) specifically for Intradepartmental Expenses (account 53613) for post close adjustment.	3,624,000	-	3,624,000
Total:	<u>33,199,223</u>	<u>29,557,618</u>	<u>3,641,605</u>