

2020-21 Fiscal Year Post Audit Budget Adjustments

Attachment A

	<u>Gross Expenditure</u>	<u>Revenue and Reimbursement</u>	<u>Net Cost</u>
SCERA ISF Fund (51505-11030100)	1,651,547	-	1,651,547
Transfer appropriations from Salaries (account 50607) To Operating transfers out (account 57012) within the SCERA ISF Fund in order to transfer OT to replenish the ISF Normalization Fund. Net Cost zero.			
Debt Service Rate Normalization Fund (51530-11030600)		1,651,547	(1,651,547)
Increase Transfer in (account 47101) to properly record the transfer in from the SCERA ISF Fund(51505) to replenish the Normalization Fund.			
General Fund (10005 - Sheriff Various Departments as noted below)	937,255	937,255	-
Transfer appropriations within the department to recognize as current expense and current current liability which are eligible for payouts, net cost zero.			
Sheriff transfer within department (account 50601)			
30010100	34,326		
30014000	662,942		
30014500	80,993		
30014800	12,195		
30014800	35,434		
30010300		29,229	
30012000		212,964	
30012200		27,191	
30012300		110,398	
30014300		34,514	
30014400		66,624	
30020100		245,800	
30020300		99,170	
30020400		99,170	
30020300	99,170		
30014800		12,195	
30014600	12,195		
Total Sheriff	937,255	937,255	-
TOB Settlement Bonds 2005/2020 Fund (31405-4204100)			
Record unanticipated revenue and expense related to Tobacco settlement - Turbo bond payment.	2,165,000	2,165,000	-
Unemployment Insurance Internal Service Fund (51305-11040100)			
To properly reclassify CARES credit from expense to revenue.	239,916	239,916	-
Total:	\$ 4,993,718	\$ 4,993,718	\$ -