

CITY OF LA PUENTE

Audit Report

SPECIAL GAS TAX STREET IMPROVEMENT FUND

July 1, 2007, through June 30, 2014

TRAFFIC CONGESTION RELIEF FUND

July 1, 2007, through June 30, 2011

PROPOSITION 1B FUND

July 1, 2007, through June 30, 2014



BETTY T. YEE
California State Controller

April 2016



BETTY T. YEE
California State Controller

April 18, 2016

The Honorable Dan Holloway
Mayor of the City of La Puente
15900 East Main Street
La Puente, CA 91744

Dear Mayor Holloway:

The State Controller's Office audited the City of La Puente's Special Gas Tax Street Improvement Fund for the period of July 1, 2007, through June 30, 2014. We also audited the Traffic Congestion Relief Fund for the period of July 1, 2007, through June 30, 2011, and the Proposition 1B Fund for the period of July 1, 2007, through June 30, 2014.

Our audit found that the city accounted for and expended its Special Gas Tax Street Improvement Fund, Traffic Congestion Relief Fund, and Proposition 1B Fund in compliance with requirements, except that the city understated the fund balance in the Special Gas Tax Street Improvement Fund by \$424,889 as of June 30, 2014, because the city:

- Made payments to a vendor from the Special Gas Tax Street Improvement Fund totaling \$312,956 for non-street services.
- Understated the fund balance in the Special Gas Tax Street Improvement Fund by \$56,790 as of June 30, 2008, because the city expended in excess of available funds.
- Charged ineligible payments related to the National Pollutant Discharge Elimination System storm water discharge permit requirements, totaling \$28,425, to the Special Gas Tax Street Improvement Fund.
- Charged \$26,718 in overtime pay to the Special Gas Tax Street Improvement Fund for non-street work performed by public works employees.

If you have any questions, please contact Christopher Lek, Interim Chief, Local Government Audit Bureau, by telephone at (916) 284-0120.

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD, CPA
Chief, Division of Audits

JVB/as

Attachment

cc: David Carmany, City Manager
City of La Puente
Robbeyn Bird, Director of Administrative Services
City of La Puente

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Audit Report

Summary

The State Controller's Office (SCO) audited the City of La Puente's:

- Special Gas Tax Street Improvement Fund for the period of July 1, 2007, through June 30, 2014;
- Traffic Congestion Relief for the period of July 1, 2007, through June 30, 2011; and
- Proposition 1B Fund for the period of July 1, 2007, through June 30, 2014.

Our audit found that the city accounted for and expended its Special Gas Tax Street Improvement Fund, Traffic Congestion Relief Fund, and Proposition 1B Fund in compliance with requirements, except that the city understated the fund balance in the Special Gas Tax Street Improvement Fund by \$424,889 as of June 30, 2014, because the city:

- Made payments to a vendor from the Special Gas Tax Street Improvement Fund totaling \$312,956 for non-street services.
- Understated the fund balance in the Special Gas Tax Street Improvement Fund by \$56,790 as of June 30, 2008, because the city expended in excess of available funds.
- Charged ineligible payments related to the National Pollutant Discharge Elimination System storm water discharge permit requirements, totaling \$28,425, to the Special Gas Tax Street Improvement Fund.
- Charged \$26,718 in overtime pay to the Special Gas Tax Street Improvement Fund for non-street work performed by public works employees.

Background

The State apportions funds monthly from the Highway Users Tax Account in the Transportation Tax Fund to cities and counties for the construction, maintenance, and operation of local streets and roads. The highway users taxes derive from State taxes on the sale of motor vehicle fuels. In accordance with Article XIX of the California Constitution and Streets and Highways Code section 2101, a city must deposit all apportionments of highway users taxes in its Special Gas Tax Street Improvement Fund. A city must expend gas tax funds only for street-related purposes. We conducted our audit of the city's Special Gas Tax Street Improvement Fund under the authority of Government Code section 12410.

Chapter 91, Statutes of 2000, (Assembly Bill 2928) as amended by Chapter 636, Statutes of 2000, (Senate Bill 1662) and Government Code section 14556.5, created a Traffic Congestion Relief Fund in the State Treasury for allocating funds quarterly to cities and counties for street or road maintenance, reconstruction, and storm damage repair. Cities must

deposit funds received into the city account designated for the receipt of State funds allocated for transportation purposes. The city recorded its TCRF allocations in the Traffic Congestion Relief Fund. We conducted our audit of the city's Traffic Congestion Relief Fund under the authority of Revenue and Taxation Code section 7104.

Senate Bill 1266, Highway Safety, Traffic Reduction, Air Quality, and Port Security Bond Act of 2006, was introduced as Proposition 1B and approved by the voters on November 7, 2006, for a variety of transportation priorities, including the maintenance and improvement of local transportation facilities. Proposition 1B funds transferred to cities and counties shall be deposited into an account that is designated for the receipt of State funds allocated for streets and roads. The city recorded its Proposition 1B Fund allocations in the Proposition 1B Fund. A city also is required to expend its allocations within four years following the end of the fiscal year in which the allocation was made and to expend the funds in compliance with Government Code section 8879.23. We conducted our audit of the city's Proposition 1B Fund under the authority of Government Code section 12410.

Objective, Scope, and Methodology

Our audit objective was to determine whether the city accounted for and expended its Special Gas Tax Street Improvement Fund, Traffic Congestion Relief Fund and Proposition 1B Fund in compliance with Article XIX of the California Constitution, the Streets and Highways Code, Revenue and Taxation Code section 7104, and Government Code section 8879.23.

To meet the audit objective, we performed the following procedures:

Special Gas Tax Street Improvement Fund

- Reconciled the fund revenue recorded in the city ledger to the balance reported in the SCO's apportionment schedule to determine whether Highway Users Tax Account (HUTA) funds received by the city were completely accounted for.
- Judgmentally selected a sample of expenditure transactions and verified proper documentation and eligibility to determine whether HUTA funds were expended in accordance with the criteria above.
- Analyzed and tested sample transactions to determine whether recoveries of prior HUTA fund expenditures were identified and credited to the Special Gas Tax Street Improvement Fund.
- Reviewed the fund cash and liabilities accounts for unauthorized borrowing to determine whether unexpended HUTA funds were available for future street-related expenditures.
- Interviewed city employees and reviewed policies and procedures to gain an understanding of the city's internal controls and accounting systems related to this audit.

Traffic Congestion Relief Fund (TCRF)

- Reconciled the TCRF revenue recorded in the city ledger to confirm that the TCRF allocations received by the city agreed with the SCO's apportionment schedule.
- Judgmentally selected a sample of expenditure transactions and verified proper documentation and eligibility to determine the city's compliance with the criteria above.
- Reconciled the city's "Schedule of Expenditures as Reported in the Streets and Roads Annual Report" with the SCO's "Average Annual Expenditures Computation of Discretionary Funds" to determine compliance with the maintenance-of-effort (MOE) requirement.

Proposition 1B Fund

- Reconciled the Proposition 1B revenue recorded in the city ledger to confirm that the Proposition 1B allocations received by the city agreed with the SCO's apportionment schedule.
- Judgmentally selected a sample of expenditure transactions and verified proper documentation and eligibility to determine the city's compliance with the criteria above.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We did not audit the city's financial statements. We limited our audit scope to planning and performing the audit procedures necessary to obtain reasonable assurance that the city accounted for and expended its Special Gas Tax Street Improvement Fund, Traffic Congestion Relief Fund, and Proposition 1B Fund in accordance with the requirements of the Streets and Highways Code, Revenue and Taxation Code section 7104, and Government Code section 8879.23. Accordingly, we examined transactions, on a test basis, to determine whether the city expended funds for street-related purposes. We considered the city's internal controls only to the extent necessary to plan the audit.

Conclusion

Our audit found that the City of La Puente accounted for and expended its:

- Special Gas Tax Street Improvement Fund in compliance with Article XIX of the California Constitution and the Streets and Highways Code for the period of July 1, 2007, through June 30, 2014, except as noted in Schedule 1 and described in the Findings and Recommendations section of this report. The findings required an adjustment of \$424,889 to the city's accounting records.

- Traffic Congestion Relief Fund in compliance with Article XIX of the California Constitution, the Streets and Highways Code, and Revenue and Taxation Code section 7104 for the period of July 1, 2007, through June 30, 2011.
- Proposition 1B Fund in compliance with Government Code section 8879.23 for the period of July 1, 2007, through June 30, 2014.

Follow-Up on Prior Audit Findings

Our prior audit report, issued on September 10, 2008, disclosed no findings.

Views of Responsible Officials

We issued a draft audit report on January 14, 2016. David Carmany, City Manager, responded by letter dated January 29, 2016, agreeing with the audit results. The city’s response is included in this final audit report as an attachment.

Restricted Use

This report is intended for the information and use of the City of La Puente and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Original signed by

JEFFREY V. BROWNFIELD, CPA
Chief, Division of Audits

April 18, 2016

**Schedule 1—
Reconciliation of Fund Balance
July 1, 2013, through June 30, 2014**

	Special Gas Tax Street Improvement Fund <u>Highway Users Tax Allocations</u> ^{1,2}	<u>Proposition 1B Fund</u> ³
Beginning fund balance per city	\$ 400,812	\$ 62,191
Revenues	<u>1,330,206</u>	<u>422</u>
Total funds available	1,731,018	62,613
Expenditures	<u>(1,157,319)</u>	<u>—</u>
Ending fund balance per city	<u>573,699</u>	<u>62,613</u>
SCO adjustments: ⁴		
Finding 1—Ineligible contract service costs	312,956	—
Finding 2—Deficit fund balance	56,790	—
Finding 3—Ineligible NPDES water discharge permit	28,425	—
Finding 4—Ineligible overtime expenditures	<u>26,718</u>	<u>—</u>
Total SCO adjustments	<u>424,889</u>	<u>—</u>
Ending fund balance per audit	<u>\$ 998,588</u>	<u>\$ 62,613</u>

¹ The city receives apportionments from the State Highway Users Tax Account, pursuant to Streets and Highways Code sections 2103, 2105, 2106, 2107, and 2107.5. The basis of the apportionments varies, but the money may be used for any street purpose. Streets and Highways Code section 2107.5 restricts apportionments to administration and engineering expenditures, except for cities with populations of fewer than 10,000 inhabitants. Those cities may use the funds for rights-of-way and for the construction of street systems. The audit period was July 1, 2007, through June 30, 2014; however, this schedule includes only the period of July 1, 2013, through June 30, 2014.

² Government Code section 14556.5 created a Traffic Congestion Relief Fund (TCRF) in the State Treasury for allocating funds quarterly to cities and counties for street and road maintenance, reconstruction, and storm damage repair. The audit period was July 1, 2007, through June 30, 2011. The city did not receive any TCRF revenues and did not incur any TCRF expenditures during FY 2013-14; therefore, it is not included in this schedule.

³ Senate Bill 1266, Highway Safety, Traffic Reduction, Air Quality, and Port Security Bond Act of 2006, introduced as Proposition 1B, provided funds for a variety of transportation priorities. The audit period was July 1, 2007, through June 30, 2014; however, this schedule includes only the period of July 1, 2013, through June 30, 2014.

⁴ See the Findings and Recommendations section.

Findings and Recommendations

FINDING 1— Ineligible contract service costs

For the period of July 1, 2011, through June 30, 2014, the city charged ineligible non-street-related contract costs totaling \$312,956 to the Special Gas Tax Street Improvement Fund.

The city contracted with a vendor to administer its Development Services Department (DSD) and the Capital Improvements Program (CIP). The DSD was responsible for street maintenance, economic development, building and safety services, engineering services, and park maintenance, among other services. The CIP was responsible for both street and non-street city-wide projects. According to city staff, the contracted vendor spent approximately half of his time on DSD activities and the other half on CIP activities.

The city paid the vendor a total of \$367,630 during fiscal year (FY) 2011-12 through FY 2013-14. The city charged 100% of the vendor billings to the Special Gas Tax Street Improvement Fund, although the contracted vendor performed both street- and non-street-related functions.

City staff were unable to provide time logs or any other documents that identified the specific activities performed or the related dates and hours incurred by activity for the contracted vendor. In order to determine the ineligible non-street-related contract costs charged to the Special Gas Tax Street Improvement Fund, we calculated percentage of costs for the DSD and the CIP. As the city was not able to provide us with any other documentation for these costs, we used budgeted expenditures for the DSD and CIP for the period of FY 2011-12 through FY 2013-14. We calculated the rates by dividing non-street-related costs by total expenditures for the DSD and CIP. These rates were applied to the vendor contract payments (50% to DSD and 50% to CIP) to calculate the total ineligible non-street-related contract costs of \$312,956.

The percentage calculation of non-street expenditures is reflected in the tables below:

Development Services Department (DSD)	Fiscal Year		
	2011-12	2012-13	2013-14
Non-street DSD budgeted expenditures divided by	\$ 5,051,090	\$ 4,025,370	\$ 4,563,301
Total DSD budgeted expenditures	\$ 5,750,960	\$ 4,961,420	\$ 5,588,101
Rate of ineligible costs	<u>87.83%</u>	<u>81.13%</u>	<u>81.66%</u>

Capital Improvements Program	Fiscal Year		
	2011-12	2012-13	2013-14
Non-street CIP budgeted expenditures divided by	\$ 3,675,430	\$ 4,767,480	\$ 4,448,121
Total CIP budgeted expenditures divided by	\$ 4,515,870	\$ 5,670,920	\$ 4,761,121
Rate of ineligible costs	<u>81.39%</u>	<u>84.07%</u>	<u>93.43%</u>

The calculation of ineligible non-street related contract costs charged to the city is summarized by section and fiscal year in the table below:

Development Services Department	Fiscal Year			Total
	2011-12	2012-13	2013-14	
Vendor payments	\$36,801	\$67,990	\$79,024	\$183,815
Unallowable percentage	× 87.83%	× 81.13%	× 81.66%	
Subtotal, audit adjustments	<u>\$32,322</u>	<u>\$55,160</u>	<u>\$64,531</u>	<u>\$152,013</u>

Capital Improvements Program	Fiscal Year			Total
	2011-12	2012-13	2013-14	
Vendor payments	\$36,801	\$67,990	\$79,024	\$183,815
Unallowable percentage	× 81.39%	× 84.07%	× 93.43%	
Subtotal, audit adjustments	<u>\$29,952</u>	<u>\$57,159</u>	<u>\$73,832</u>	<u>\$160,943</u>

Total	Fiscal Year			Total
	2011-12	2012-13	2013-14	
Total Audit Adjustments	<u>\$62,274</u>	<u>\$112,319</u>	<u>\$138,363</u>	<u>\$312,956</u>

Streets and Highways Code section 2101 restricts the use of Highway Users Tax apportionments to street-related engineering, administration, construction, maintenance and fixed asset acquisition.

Recommendation

The city should reimburse the Special Gas Tax Street Improvement Fund \$312,956 for ineligible non-street-related contract costs.

City's Response

We agree with this finding. On June 30, 2015, the City reimbursed the Special Gas Tax Street Improvement Fund in the amount of \$312,956 for non-street services. Future invoices will be more thoroughly reviewed to ensure appropriateness prior to expending from the Gas Tax Fund.

SCO's Comment

The city agreed with the finding.

**FINDING 2—
Deficit fund balance**

On June 30, 2008, the city's Special Gas Tax Street Improvement Fund (Gas Tax Fund) had a deficit fund balance of \$56,790. This deficit resulted from the city incurring more street expenditures than there were funds available.

The practice of funding one fiscal year's activities with Highway Users Tax apportionments of the following fiscal year is contrary to established municipal budgetary and accounting practice and in violation of Article 16, Section 18, of the California Constitution, which states, in part:

(a) No county, city, town, township, board of education, or school district, shall incur any indebtedness or liability in any manner or for any purpose exceeding in any year the income and revenue provided for such year.

As a result, the \$56,790 deficit fund balance is unallowable.

Recommendation

The city should transfer \$56,790 to the Gas Tax Fund to eliminate the deficit fund balance. In the future, the city should verify the existence of available funds prior to charging expenditures to the fund.

City's Response

We agree with this finding. On June 30, 2015, the City reimbursed the Special Gas Tax Street Improvement Fund in the amount of \$56,790 for the excess expenditures. The City will ensure that funds in excess of what is available in the Gas Tax Fund will not be expended.

SCO's Comment

The city agreed with the finding.

**FINDING 3—
Ineligible NPDES
water discharge permit
expenditures**

During fiscal year (FY) 2007-08, FY 2011-12, FY 2012-13, and FY 2013-14, the city charged payments totaling \$28,425 related to the requirements of a National Pollutant Discharge Elimination System (NPDES) water discharge permit to the Special Gas Tax Street Improvement Fund. This water discharge permit program does not involve street maintenance, street construction, or street reconstruction, consequently, these are ineligible costs.

The following table summarizes the audit adjustment by fiscal year:

	Fiscal Year				Total
	2007-08	2011-12	2012-13	2013-14	
Audit Adjustment	\$3,000	\$3,700	\$2,520	\$19,205	\$28,425

Streets and Highway Code section 2101 restricts the use of Highway Users Tax apportionments to street-related engineering, administration, construction, maintenance, and fixed asset acquisition.

Recommendation

The city should reimburse the Special Gas Tax Street Improvement Fund \$28,425. In addition, we recommend that the city establish policies and procedures to ensure that gas tax funds are used only for costs specified in the Streets and Highways Code.

City’s Response

We agree with this finding. On June 30, 2015, the City reimbursed the Special Gas Tax Street Improvement Fund in the amount of \$28,425 for the NPDES expenditures. Future invoices for NPDES charges and permits will not be expended from the Gas Tax Fund.

SCO’s Comment

The city agreed with the finding.

**FINDING 4—
Ineligible overtime
expenditures**

For the period of July 1, 2011, through June 30, 2014, the city charged \$26,718 in overtime labor costs to the Special Gas Tax Street Improvement Fund. The overtime expenditures were for labor activities performed by public works employees at city functions such as a Little League parade, movies at the park, a carnival, concerts at the park, Fourth of July celebration, the main street run, national night out, and an Easter egg hunt. None of these activities involve street maintenance, street construction, or street reconstruction, consequently, are ineligible costs.

The following table summarizes the audit adjustment by fiscal year:

	Fiscal Year			Total
	2011-12	2012-13	2013-14	
Audit Adjustment	\$5,389	\$12,289	\$9,040	\$26,718

Streets and Highways Code section 2151 restricts the use of Highway Users Tax apportionments to street-related engineering, administration, construction, maintenance, and fixed asset acquisition.

Recommendation

The city should reimburse the Special Gas Tax Street Improvement Fund \$26,718. In addition, we recommend that the city establish policies and procedures to ensure gas tax funds are used only for costs specified in the Streets and Highways Code.

City’s Response

We agree with this finding. On June 30, 2015, the City reimbursed the Special Gas Tax Street Improvement Fund in the amount of \$26,718 for non-street related overtime. The City of La Puente has revised its timesheet process for our maintenance employees to ensure a more accurate tracking of time spent on qualified Gas Tax related projects.

SCO’s Comment

The city agreed with the finding.

**Attachment—
City’s Response to
Draft Audit Report**



City of La Puente

15900 E. Main Street La Puente, CA 91744-4719 Telephone (626) 855-1500 Fax (626) 961-4626 www.lapuente.org

January 29, 2016

Mike Spalj, Chief - Local Government Audits Bureau
State Controller's Office
Division of Audits
P.O. Box 942850
Sacramento, CA 94250-5874

RE: RESPONSE TO AUDIT TO THE CITY OF LA PUENTE'S SPECIAL GAS TAX
STREET IMPROVEMENT FUND FOR THE PERIOD JULY 1, 2007 THROUGH
JUNE 30, 2014

Dear Mr. Spalj:

This correspondence is in response to your letter dated January 24, 2016, concerning the outstanding findings resulting from the State Controller's Office audit of the City of La Puente's following funds:

<u>FUND NAME</u>	<u>PERIOD AUDITED</u>
Gas Tax	July 1, 2007 through June 30, 2014
Traffic Congestion Relief	July 1, 2007 through June 30, 2011
Proposition 1B	July 1, 2007 through June 30, 2014

The purpose of the audit was to determine whether the City accounted for and expended its Special Gas Tax Street Improvement Fund, Traffic Congestion Relief Fund and Proposition 1B Fund in compliance with Article XIX of the California Constitution, the Streets and Highways Codes, Revenue and Taxation Code section 7104, and Government Code section 8879.23.

The State Controller's audit resulted in a number of findings which the State Controller discussed in its January 14, 2016 letter. Based on the State Controller's audit and the documentation received, the State Controller has made the following findings and is requesting comments regarding the accuracy of the findings and actions to be taken as a result of the addressed findings.

1. FINDING NO. 1: Payments made to a vendor from the Special Gas Tax Street Improvement Fund totaling \$312, 956 for non-street services.

We agree with this finding. On June 30, 2015, the City reimbursed the Special Gas Tax Street Improvement Fund in the amount of \$312,956 for non-street services. Future invoices will be more thoroughly reviewed to ensure appropriateness prior to expending from the Gas Tax Fund. *(See attached journal entry)*

2. FINDING NO. 2: Understated the fund balance in the Special Gas Tax Street Improvement Fund by \$56,790 as of June 30, 2008, because the City expended in excess of available funds.

We agree with this finding. On June 30, 2015, the City reimbursed the Special Gas Tax Street Improvement Fund in the amount of \$56,790 for the excess expenditures. The City will ensure that funds in excess of what is available in the Gas Tax Fund will not be expended. *(See attached journal entry)*

3. FINDING NO. 3: Charged ineligible payments related to the National Pollutant Discharge Elimination System storm water discharge permit requirements totaling \$28,425 to the Special Gas Tax Street Improvement Fund.

We agree with this finding. On June 30, 2015, the City reimbursed the Special Gas Tax Street Improvement Fund in the amount of \$28,425 for the NPDES expenditures. Future invoices for NPDES charges and permits will not be expended from the Gas Tax Fund. *(See attached journal entry)*

4. FINDING NO. 4: Charged \$26,718 in overtime pay to the Special Gas Tax Street Improvement Fund for non-street work performed by public works employees.

We agree with this finding. On June 30, 2015, the City reimbursed the Special Gas Tax Street Improvement Fund in the amount of \$26,718 for non-street related overtime. The City of La Puente has revised its timesheet process for our maintenance employees to ensure a more accurate tracking of time spent on qualified Gas Tax related projects. *(See attached journal entry)*

Response to State Controller's Office dated January 14, 2016
January 29, 2016
Page 3

I am confident that our current staff's diligent efforts to improve our internal efficiencies will prevent past practices from occurring in the future. Please let me know should you require additional information.

Sincerely,



David N. Carmany
City Manager

Attachment: Journal Entry Reimbursing Gas Tax Fund

Cc: Robbeyn Bird, Director Administrative Services
John DiMario, Director of Development Services
Joann Gitmed, Finance Manager

1/29/16 9:32 AM

JOURNAL ENTRY REGISTER
(RECONSTRUCTED)

PAGE: 1

PACKET : 02029 Journal Entry Packet
Packet Type: Journal Entry

JE NO#	ACCOUNT	DESC: REIM GAS TAX FOR DISALLOW COSTPOSTING DATE: 6/30/2015	REVERSING DATE:	REFERENCE	DESCRIPTION	AMOUNT
11	1010	Cash and Investments		06/15 GT AUDIT	DISALLOWED NEDES CHRGs	424,888.58CR
11	4950-5990-95	Transfers out to other funds		06/15 GT AUDIT	DISALLOWED CIVIC SOLUTION	312,956.25
11	4950-5990-95	Transfers out to other funds		06/15 GT AUDIT	DISALLOWED OVERTIME	26,717.76
11	4950-5990-95	Transfers out to other funds		06/15 GT AUDIT	DISALLOWED FB DEFICIT	56,789.57
32	1010	Cash and Investments		06/15 GT AUDIT	DISALLOWED NEDES CHRGs	28,425.00
32	3999	Transfers from other funds		06/15 GT AUDIT	DISALLOWED NEDES CHRGs	424,888.58
32	3999	Transfers from other funds		06/15 GT AUDIT	DISALLOWED CIVIC SOLUTION	312,956.25CR
32	3999	Transfers from other funds		06/15 GT AUDIT	DISALLOWED OVERTIME	26,717.76CR
32	3999	Transfers from other funds		06/15 GT AUDIT	DISALLOWED FB DEFICIT	56,789.57CR
32	3999	Transfers from other funds		06/15 GT AUDIT	DISALLOWED NEDES CHRGs	28,425.00CR

1/29/16 9:32 AM

PACKET : 02029 Journal Entry Packet
Packet Type: Journal Entry

JOURNAL ENTRY REGISTER
(RECONSTRUCTED)

ACCOUNT	ACCOUNT NAME	DEPARTMENT	AMOUNT
11 1010		N/A	424,888.58CR
11 4950-5990-95		N/A	424,888.58
32 1010		N/A	424,888.58
32 3999		N/A	424,888.58CR

*** ACCOUNT TOTALS ***

JOURNAL ENTRIES: 2
ENTRIES: 10

O/B JOURNAL ENTRIES: 0
ERRORS: 0

TOTAL CREDITS: \$ 849,777.16CR
DEBITS: \$ 849,777.16

** END OF REPORT **

**State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250-5874**

<http://www.sco.ca.gov>