

003 - AUDITOR-CONTROLLER

Operational Summary

Mission:

To promote public oversight, provide accountability, and support financial decision-making for the County.

Strategic Goals:

- To assist the County in controlling financial risk.
- To promote accountability by developing and enforcing systems of accounting controls.
- To anticipate and satisfy our stakeholders' and clients' needs for financial services and reliable information.
- To increase Countywide organizational effectiveness by making the appropriate investments in our staff and technology.

Key Outcome Indicators:

Performance Measure	2006 Business Plan	2007 Business Plan	How are we doing?
	Results	Target	
RECEIVE UNQUALIFIED OPINION AND GFOA CERTIFICATE FOR EXCELLENCE IN FINANCIAL REPORTING FOR THE CAFR. What: Measures the integrity and accuracy of the County's annual financial statements. Why: Provides assurance that the CAFR fairly presents the financial position of the County.	The County received an unqualified opinion for the FY 2005-06 CAFR and expects to receive the GFOA Certificate for the FY 2005-06 CAFR in June.	The department plans to continue maintaining the books and records of the County in a manner that will ensure that the County receives an unqualified opinion and the GFOA certificate on its CAFR.	The department achieved both an unqualified opinion and the GFOA Certificate on the CAFR, for FY 2004-05. The department has implemented new post GASB 34 pronouncements from the GASB in the preparation of the FY 2005-06 CAFR, which was completed in December 2006.
99% OF ALL PROPERTY TAXES WILL BE ALLOCATED TO TAXING AGENCIES ON TIME. What: Measures ability to meet deadlines for computing property tax bills and allocating tax revenues. Why: Provides timely revenue to County taxing agencies that receive funding from tax revenues.	The department met all property tax deadlines, apportioning over \$5.4 billion in property taxes, penalties, special taxes/assessments, and interest to over 180 tax-receiving agencies in 84 separate apportionments.	Scheduled property tax apportionment dates for FY 2006-07 were sent out to all taxing agencies July 20, 2006, and the plan is to meet all these scheduled dates.	Property tax apportionment deadlines continue to be met in spite of the complexity of the tax allocation process. All deadlines have been met so far this fiscal year (FY 2006-07).
99% OF CLAIMS AND REPORTS WILL BE FILED BY STATE AND FEDERAL REQUIRED DUE DATES. What: Measures compliance with deadlines that assure claims are filed timely and avoidance of penalties. Why: The amount of revenue associated with these claims is over \$1 billion.	The department achieved better than 99% compliance.	The department will continue to file claims for State and Federal funds on time, thereby avoiding penalties/sanctions and ensuring funding for the many County programs reliant upon these monies.	State and Federal funds continue to be claimed in a timely manner.

At a Glance:

Total FY 2006-2007 Actual Expenditure + Encumbrance:	16,127,164
Total Final FY 2007-2008	16,963,745
Percent of County General Fund:	0.558687%
Total Employees:	421.00

Key Outcome Indicators: (Continued)

Performance Measure	2006 Business Plan	2007 Business Plan	How are we doing?
	Results	Target	
<p>ACHIEVE CAPS USER SATISFACTION WITH FINANCIAL AND PAYROLL SYSTEMS OF 90% OR HIGHER. What: Measures client satisfaction with support provided by A/C Information Technology Staff. Why: To meet and exceed expectations of CAPS users.</p>	<p>Survey was distributed to approximately 2,000 CAPS users. We received 505 responses. Measured satisfaction in key functional areas (Payroll, Job Cost, Claims Processing, etc.). Satisfaction was at 94% for Staff Support and 93% for Quality of Information Provided.</p>	<p>Follow up on comments from FY 2006-07 survey.</p>	<p>The results continue to be above the stated goal. The slight decline can be attributed to retirement of key team members and the age of the system. These will be addressed through improving existing processes and replacing the current systems.</p>
<p>REDUCE INTERNAL AND EXTERNAL KEYPUNCH BY 80%. What: Measures reduction in use of internal and external keypunch. Why: Direct entry into the system eliminates the need for double entry of data and a paper based process.</p>	<p>Software vendor selected. Development of Deposit Order and Mileage Claims workflow under way.</p>	<p>Complete rollout of Journal Vouchers. Eliminate paper-based data entry for any remaining documents.</p>	<p>Project on schedule for implementation of Deposit Orders and Mileage Claims workflow in Q4 of FY 2006-07.</p>

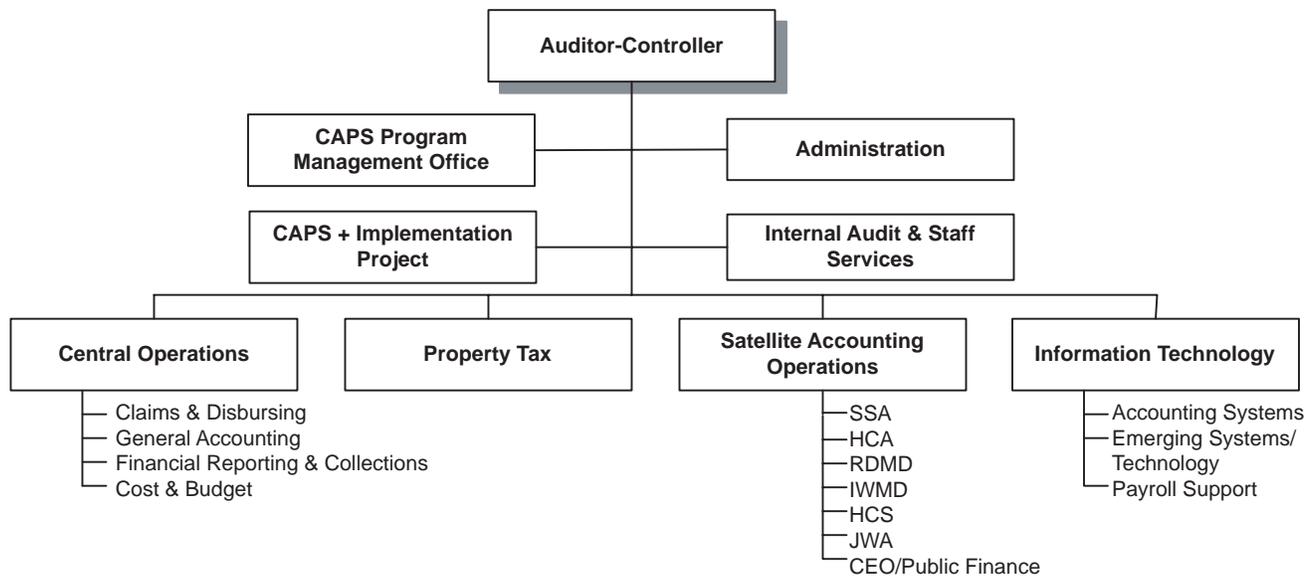
FY 2006-07 Key Project Accomplishments:

- Maintained appropriation control over the County's \$4.9 billion budget.
- Participated in the oversight of the investment of the county's \$5.5 billion investment pool.
- Promoted the accounting profession at the national and state level by active participation in the Western Intergovernmental Audit Forum and the National Intergovernmental Audit Forum.
- Successfully allocated \$5.4 billion in property taxes.
- Assisted in the resolution of the Bunker case settlement.
- Completed the County's FY 2005-06 CAFR and component unit financial statements in compliance with Generally Accepted Accounting Principles (GAAP) by scheduled deadlines with unqualified audit opinions for all statements. This required the implementation of 5 new GASB accounting standards.
- Successfully and accurately completed execution of retroactive pay and other complex retroactive changes in benefits for various labor groups.
- Additional controls implemented for Electronic Funds Transfer in financial and payroll applications.
- Implemented the Employee Pay Stub Application.
- Led the State Association of County Auditors as its President.
- Rolled out the online office supply purchasing system at HCA.
- Commenced and made significant progress in the Needs Assessment engagement with consultant.
- Implemented Version 4.3 of VTI.
- Successfully partnered with Treasurer/Tax-Collector and the County's banking service provider to pilot the "Desktop Deposit" process. This enables secure, electronic transfer of check images to the bank, thereby eliminating the need for handling of the paper check document and speeds up check clearance times.
- Successful pilot implementation of internet based office supplies procurement/invoicing system.



- Performed market surveys for Accountants and achieved market adjustments for Accounting series staff which will significantly improve staff retention and recruitment in the tight labor market.
- Continued development of employee recognition program that allows managers, supervisors and employees to acknowledge outstanding achievements.
- Provided additional employee training and staff development opportunities.
- Continue TPH Training on a semi-annual basis.

Organizational Summary



Central Operations - This division provides the core accounting activities required of the Auditor-Controller which benefit the County as a whole, including: providing payroll and claims processing for all County departments; accounts receivable and collections functions for many County departments; Cost and Budget Section, which prepares the County's annual Countywide Cost Allocation Plan (CWCAP) that is utilized for cost reimbursement claiming purposes by most County departments; and preparation of the County's annual financial statements. With the exception of Collections/Accounts Receivable, which is cost-applied to client departments, the core services provided by the Accounting Operations and Reporting division are financed by general-purpose revenues of the General Fund.

Satellite Accounting Operations - This division supports seven County agencies/departments by providing outstationed specialized accounting/financial services. The outstationed agency/department accounting support sections are entirely funded by their host agencies that have outside revenue sources. Examples of these specialized services are the

performance of accounting functions such as reimbursement claiming, financial reporting, accounts receivable, accounts payable, payroll, job cost accounting, grant accounting, special information reports for management decision making, providing consultation on special projects, and determining strategies to accomplish business objectives.

CAPS Program Management Office - CAPS Program Management Office provides administrative support for the County Accounting and Personnel System (CAPS). This function is assigned to the Auditor-Controller but represents the interests of all owner organizations: CEO/CFO, CEO/Human Resources, and the Auditor-Controller.

CAPS+ Implementation Team - The project team is responsible for the upgrade of the current CAPS Finance and Purchasing information systems to CGI's Advantage 3.x system release. While the upgrade team resides within the Auditor-Controller's Office, it runs as a matrix organization with Auditor-Controller Office, County Executive Office and

contractor staff. The CAPS+ Team reports to the CAPS Steering Committee comprised of the County Auditor-Controller, Deputy CEO/Chief Financial Officer, Deputy CEO/Chief Information Officer, Human Resources Director, and the Director of Accounting Operations / Auditor-Controller's Office.

Executive Management - This section includes the executive management team that provides leadership and direction for the department. It consists of the Auditor-Controller, Chief Assistant Auditor-Controller, their secretaries, and the Communications/Staff Development Manager.

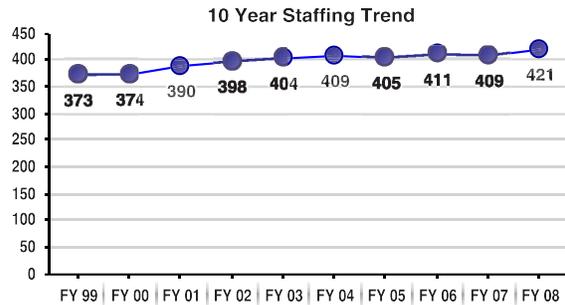
Information Technology - The Information Technology division is responsible for the implementation, maintenance and upgrade of the County's central accounting and financial systems, as well as the development of other accounting-related systems.

Administration - This division includes human resources, purchasing, budget management, and administrative support. This division provides central administrative support to the rest of the department.

Internal Audit & Staff Services - A major function of the Internal Audit Unit is performing the Auditor-Controller's legally mandated audits. These mandates include quarterly reviews and an annual audit of the Treasury's Statement of Assets as well as a biennial audit of the Probation Department's financial statements. Other legal mandates include the monitoring of Special District financial statements, and investigation of cash losses reported by County Management. The Staff Services section provides professional accounting support to areas of the department that request temporary assistance.

Property Tax - The Property Tax section's responsibilities include calculating, billing, collecting, and distributing property taxes.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- FY 98/99 - Added 6 positions to Agency Accounting with no NCC effect.
- FY 99/00 - Added 1 position in the Central Office as additional clerical support for Purchasing and HR function.
- FY 00/01 - Added 26 positions that were transferred from HCA with no NCC effect. Added 1 Limited Term position for GASB 34 implementation. Eliminated 10 positions that were transferred to CEO/HR with no NCC effect. Eliminated 1 position from Central Office.
- FY 00/01 Mid Year Adjustments - In November 2000, added 2 Limited Term positions for GASB 34 implementation, added 1 HR manager, added 1 Systems Analyst for ATS, added 1 Limited Term for DA/Family Support study, deleted 2 positions in SSA Accounting Services. In February 2001, added 3 positions due to Systems reorganization. In May 2001, deleted 1 Limited Term DA/FS position, added 1 position in PF&RD Accounting for Dana Point leases. Base budget of 396 positions.
- FY 01/02 - Added 1 position in General Ledger, added 1 Limited Term position in Information Technology for the CAPS upgrade.
- FY 01/02 Mid Year Adjustments - Added 1 position in CSA Accounting for the Area Agency on Aging, added 2 positions in PF&RD Accounting for Dana Point leases, added 1 position to HCA Accounting for Medi-Cal Administrative Activity/Targeted Case Management, and added 1 position transferred to SSA Accounting from SSA for a collection officer. Base budget of 403 positions.



- FY 02/03 - Added 1 Sr. Systems Programmer/Analyst in the Information Technology division.
- FY 02/03 Mid Year Adjustment - Added 1 Limited Term Sr. Accountant/Auditor II to Information Technology to support CAPS fit analysis and CAPS Upgrade. Base budget of 405 positions.
- FY 03/04 - Added 1 Sr. Accountant/Auditor I and 1 Accounting Assistant II to Planning and Development Services Department Accounting and added 2 Accounting Assistant II positions to HCA Accounting (converting 2 extra help positions to regular status).
- FY 03/04 Mid Year Adjustments - Added 3 Senior Accounting Assistants, transferred from RDMD to RDMD Accounting, deleted 6 vacant Accounting Assistant II positions from SSA Accounting, deleted 3 vacant Accounting Assistant II, 2 vacant Office Assistants and 1 vacant Office Technician from HCA Accounting/CCS. Base budget is 400 positions.
- FY 04/05 - Added 3 Accounting Assistant II positions and 1 Accounting Office Supervisor, transferred from SSA to SSA Accounting. Added 1 Senior Accountant/Auditor II in Information Technology, effective January 1, 2005.
- FY 04/05 Mid Year Adjustment - Deleted 1 vacant, Limited Term Accounting Assistant II from HCA Accounting. Base budget is 404 positions.
- FY 05/06 - Added 2 Systems Programmer/Analyst positions in Information Technology; added 1 Accounting Technician in JWA Accounting; added 1 Accounting Technician in RDMD Accounting/Santa Ana River; added 1 Accountant/Auditor II in RDMD Accounting/Dana Point; added 1 Accountant/Auditor II and 1 Administrative Manager in RDMD Accounting/Watershed.
- FY 05/06 Mid Year Adjustments - Added 1 Senior Accountant-Auditor I position, transferred from RDMD to RDMD Accounting; added 1 Accounting Technician position in General Ledger Unit; deleted 1 Accounting Assistant II, 2 Office Assistants, and 1 Utility Worker/Driver positions from SSA Accounting. Base budget is 409 positions.
- FY 06/07 Mid Year Adjustments - Added 1 Administrative Manager III, 3 Administrative Manager II, and 2 Administrative Manager II for CAPS+ Implementation project. Base budget is 415 positions.
- FY 07/08 - Delete 1 Limited Term Accounting Assistant II in HCA Accounting. Base budget is 414 positions.

Budget Summary

Plan for Support of the County's Strategic Priorities:

Although the Auditor-Controller does not have responsibility for a specific priority item, the department budget reflects support of the overall priorities including initiation, implementation and continued support of several technology projects designed to enhance overall efficiency and enable data gathering and processing to be more efficient throughout the County.

The Auditor-Controller's plan for 2007 continues to leverage technology by providing workflow initiatives that will provide substantial efficiencies to the County. Although the Auditor-Controller's commitment is technology development, the focus remains on the core operations of the department.

Additionally, effective July 1, 2007, the Auditor-Controller elected to directly perform his legally mandated audits including those of the County Treasury and Probation Department. These will no longer be contracted out and will require the establishment of a new Internal Audit division in the Auditor-Controller's Office, set apart from the operations of the office.

Changes Included in the Base Budget:

The budget request continues to reflect the Auditor-Controller's desire to increase the usefulness and accessibility of financial systems. As County departments change and re-engineer their business processes to increase efficiencies and implement new technologies, the Auditor-Controller is consistently working to control risk at the appropriate level. As County departments are now challenged to maintain or reduce their budgets and operating costs continue to increase, the Auditor-Controller will work to ensure that all risk controlled measures are comprehensively enforced, and that the gate-keeping function of the office remains secure.

The Auditor-Controller Department is limited to a 3% growth budget. The base budget includes an increase in professional services due to a new contract solicitation for external auditors for the CAFR review and increase in IT related charges from the CEO/IT Data Center.

Approved Budget Augmentations and Related Performance Results:

Unit Amount	Description	Performance Plan	BRASS Ser.
Add 2 Positions for Internal Audit Unit Amount:\$ 138,250	Add appropriations and two positions to complete legally imposed, mandated audits.	Failure to obtain additional staff will not allow the Auditor-Controller to perform mandated audits.	1632
Add 5 Limited Term (4 years) Positions for CAPS Upgrade Amount:\$ 0	Add 4 Admin Manager IIs and 1 Admin Mgr I to backfill key staff dedicated to CAPS project.	Provides positions to backfill key staff dedicated to the CAPS Upgrade Project.	1911

Final Budget History:

Sources and Uses	FY 2005-2006	FY 2006-2007	FY 2006-2007	FY 2007-2008	Change from FY 2006-2007	
	Actual Exp/Rev	Budget	Actual Exp/Rev ⁽¹⁾	Final Budget	Actual	Percent
Total Positions	409	414	414	421	7	1.69
Total Revenues	7,264,317	7,068,387	7,019,003	8,526,646	1,507,643	21.48
Total Requirements	15,419,542	16,473,929	16,099,835	16,963,745	863,910	5.37
Net County Cost	8,155,225	9,405,542	9,080,832	8,437,099	(643,733)	-7.09

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2006-07 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: Auditor-Controller in the Appendix on page A13

Highlights of Key Trends:

- The Auditor-Controller workload increases proportionately with the addition and expansion of County programs and with the general growth in the County budget and number of positions. Workload also increases as a result of requests from client departments for new and enhanced services and for interfaces with our automated systems.
- Significant information technology department development work will continue for the County's core financial systems. The implementation of the CAPS+ project is currently underway. The Auditor Controller has entered into contracts with CGI Technologies and AERIS Enterprises, Inc. for the CAPS system upgrade. The CGI Technologies contract is for implementation services, additional software licensing, and software maintenance services. The AERIS Enterprises, Inc. contract is for quality assurance and risk management professional services. Key individuals that support the current CAPS system and central accounting operations

will be assigned to the project. Additional resources will be needed to backfill these critical assignments to meet our responsibilities and achieve our goals.

- Additionally, two new divisions are proposed for FY 2007/08: Internal Audit and Property Tax. The Internal Audit Unit was reestablished in the Auditor-Controller's Office to facilitate the ability to monitor internal controls, improve independence, and directly meet the audit mandates of the department. Additional resources will be needed to carry out these functions. The Property Tax Unit will be formed as a separate division reporting directly to the Senior Director, Accounting & Technology. The addition of a division manager is being requested in the first quarter budget process. This position would increase communications and visibility of Property Tax Unit operations to the Auditor-Controller, which will reduce the risk of unresolved problems which could impact the unit's County partners or tax receiving agencies.



Budget Units Under Agency Control:

No.	Agency Name	Central Operations	Satellite Accounting Operations	CAPS Program Management Office	Executive Management	Information Technology	Administration	Internal Audit & Staff Services	Property Tax	Total
003	Auditor-Controller	6,801,369	4,515,774	(104,226)	735,933	2,581,406	1,035,885	515,567	882,037	16,963,745
014	CAPS Program	21,218,200	0	0	0	0	0	0	0	21,218,200
14C	Class B-27 Registered Warrants	32,367	0	0	0	0	0	0	0	32,367
15Q	Pension Obligation Bond Amortization	11,000,000	0	0	0	0	0	0	0	11,000,000
15W	1996 Recovery Certificates of Participation (A)	3,480,242	0	0	0	0	0	0	0	3,480,242
15Z	Plan of Adjustment Available Cash	17,766,764	0	0	0	0	0	0	0	17,766,764
	Total	60,298,942	4,515,774	(104,226)	735,933	2,581,406	1,035,885	515,567	882,037	70,461,318

003 - Auditor-Controller

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2005-2006	FY 2006-2007	FY 2006-2007	FY 2007-2008	Change from FY 2006-2007	
	Actual Exp/Rev	Budget As of 6/30/07	Actual Exp/Rev ⁽¹⁾ As of 6/30/07	Final Budget	Actual Amount	Percent
Revenue from Use of Money and Property	\$ 15,906	\$ 12,000	\$ 12,137	\$ 9,000	\$ (3,137)	-25.85%
Intergovernmental Revenues	0	0	1,078	0	(1,078)	-100.00
Charges For Services	7,207,975	7,034,387	6,969,138	8,385,646	1,416,508	20.33
Miscellaneous Revenues	40,224	22,000	36,649	132,000	95,351	260.17
Other Financing Sources	213	0	0	0	0	0.00
Total Revenues	7,264,317	7,068,387	7,019,003	8,526,646	1,507,643	21.48
Salaries & Benefits	25,915,668	30,231,772	29,544,695	31,379,506	1,834,811	6.21
Services & Supplies	3,214,451	4,327,162	3,638,732	5,083,427	1,444,695	39.70
Services & Supplies Reimbursements	(712)	0	(2,106)	0	2,106	-100.00
Fixed Assets	0	15,000	10,043	15,000	4,957	49.35
Intrafund Transfers	(13,709,866)	(18,100,005)	(17,091,530)	(19,514,188)	(2,422,658)	14.17
Total Requirements	15,419,542	16,473,929	16,099,835	16,963,745	863,910	5.37
Net County Cost	\$ 8,155,225	\$ 9,405,542	\$ 9,080,832	\$ 8,437,099	\$ (643,733)	-7.09%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2006-07 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Final Budget Summary of Central Operations:

Revenues/Appropriations	FY 2005-2006	FY 2006-2007	FY 2006-2007	FY 2007-2008	Change from FY 2006-2007	
	Actual Exp/Rev	Budget As of 6/30/07	Actual Exp/Rev ⁽¹⁾ As of 6/30/07	Final Budget	Actual Amount	Percent
Revenue from Use of Money and Property	\$ 15,906	\$ 12,000	\$ 12,137	\$ 9,000	\$ (3,137)	-25.85%
Charges For Services	707,743	608,131	499,159	756,589	257,430	51.57
Miscellaneous Revenues	30,477	20,000	30,096	130,000	99,904	331.96
Total Revenues	754,125	640,131	541,392	895,589	354,197	65.42
Salaries & Benefits	5,679,677	6,539,983	6,310,655	6,530,068	219,413	3.48
Services & Supplies	1,125,128	1,360,119	1,144,730	1,626,322	481,592	42.07
Fixed Assets	0	15,000	10,043	15,000	4,957	49.35
Intrafund Transfers	(1,228,680)	(1,331,338)	(1,191,980)	(1,370,021)	(178,041)	14.94
Total Requirements	5,576,125	6,583,764	6,273,448	6,801,369	527,921	8.42
Net County Cost	\$ 4,822,000	\$ 5,943,633	\$ 5,732,056	\$ 5,905,780	\$ 173,724	3.03%

Final Budget Summary of Satellite Accounting Operations:

Revenues/Appropriations	FY 2005-2006		FY 2006-2007		FY 2006-2007		Change from FY 2006-2007	
	Actual Exp/Rev	Budget	Actual Exp/Rev ⁽¹⁾	FY 2007-2008	Actual		Amount	Percent
	As of 6/30/07	As of 6/30/07	As of 6/30/07	Final Budget				
Charges For Services	\$ 3,943,502	\$ 4,733,000	\$ 4,628,666	\$ 4,760,441	\$ 131,775		2.85%	
Total Revenues	3,943,502	4,733,000	4,628,666	4,760,441	131,775		2.85	
Salaries & Benefits	15,342,693	17,674,776	17,107,379	17,462,426	355,047		2.08	
Services & Supplies	434,436	839,615	886,819	964,843	78,024		8.80	
Intrafund Transfers	(11,987,509)	(14,002,869)	(13,263,303)	(13,911,495)	(648,192)		4.89	
Total Requirements	3,789,620	4,511,522	4,730,895	4,515,774	(215,121)		-4.55	
Net County Cost	\$ (153,882)	\$ (221,478)	\$ 102,229	\$ (244,667)	\$ (346,896)		-339.33%	

Final Budget Summary of CAPS Program Management Office:

Revenues/Appropriations	FY 2005-2006		FY 2006-2007		FY 2006-2007		Change from FY 2006-2007	
	Actual Exp/Rev	Budget	Actual Exp/Rev ⁽¹⁾	FY 2007-2008	Actual		Amount	Percent
	As of 6/30/07	As of 6/30/07	As of 6/30/07	Final Budget				
Salaries & Benefits	\$ 358,863	\$ 835,196	\$ 512,534	\$ 1,291,589	\$ 779,055		152.00%	
Services & Supplies	40,695	44,279	34,022	71,312	37,290		109.61	
Intrafund Transfers	(395,956)	(879,475)	(584,322)	(1,467,127)	(882,805)		151.08	
Total Requirements	3,602	0	(37,766)	(104,226)	(66,460)		175.98	
Net County Cost	\$ 3,602	\$ 0	\$ (37,766)	\$ (104,226)	\$ (66,460)		175.98%	

Final Budget Summary of Executive Management:

Revenues/Appropriations	FY 2005-2006		FY 2006-2007		FY 2006-2007		Change from FY 2006-2007	
	Actual Exp/Rev	Budget	Actual Exp/Rev ⁽¹⁾	FY 2007-2008	Actual		Amount	Percent
	As of 6/30/07	As of 6/30/07	As of 6/30/07	Final Budget				
Miscellaneous Revenues	\$ 316	\$ 0	\$ 0	\$ 0	\$ 0		0.00%	
Total Revenues	316	0	0	0	0		0.00	
Salaries & Benefits	714,223	655,902	660,416	693,252	32,836		4.97	
Services & Supplies	33,560	37,739	43,934	42,681	(1,253)		-2.85	
Total Requirements	747,784	693,641	704,349	735,933	31,584		4.48	
Net County Cost	\$ 747,468	\$ 693,641	\$ 704,349	\$ 735,933	\$ 31,584		4.48%	

Final Budget Summary of Information Technology:

Revenues/Appropriations	FY 2005-2006		FY 2006-2007		FY 2006-2007		Change from FY 2006-2007				
	Actual Exp/Rev		Budget	Actual Exp/Rev ⁽¹⁾		FY 2007-2008		Actual			
	Actual Exp/Rev		As of 6/30/07	As of 6/30/07		Final Budget		Amount	Percent		
Salaries & Benefits	\$	2,399,303	\$	2,668,134	\$	2,975,787	\$	3,321,832	\$	346,045	11.63%
Services & Supplies		1,279,314		1,498,400		1,394,132		1,787,184		393,052	28.19
Services & Supplies Reimbursements		(712)		0		(2,106)		0		2,106	-100.00
Intrafund Transfers		0		(1,639,200)		(2,011,208)		(2,527,610)		(516,402)	25.68
Total Requirements		3,677,906		2,527,334		2,356,605		2,581,406		224,801	9.54
Net County Cost	\$	3,677,906	\$	2,527,334	\$	2,356,605	\$	2,581,406	\$	224,801	9.54%

Final Budget Summary of Administration:

Revenues/Appropriations	FY 2005-2006		FY 2006-2007		FY 2006-2007		Change from FY 2006-2007				
	Actual Exp/Rev		Budget	Actual Exp/Rev ⁽¹⁾		FY 2007-2008		Actual			
	Actual Exp/Rev		As of 6/30/07	As of 6/30/07		Final Budget		Amount	Percent		
Charges For Services	\$	346,227	\$	403,541	\$	356,467	\$	397,710	\$	41,243	11.57%
Miscellaneous Revenues		6,094		0		2,798		0		(2,798)	-100.00
Other Financing Sources		213		0		0		0		0	0.00
Total Revenues		352,534		403,541		359,264		397,710		38,446	10.70
Salaries & Benefits		489,224		631,185		702,117		661,837		(40,280)	-5.74
Services & Supplies		335,588		500,902		649,541		530,074		(119,467)	-18.39
Intrafund Transfers		(21,435)		(147,123)		(40,716)		(156,026)		(115,310)	283.20
Total Requirements		803,378		984,964		1,310,941		1,035,885		(275,056)	-20.98
Net County Cost	\$	450,844	\$	581,423	\$	951,677	\$	638,175	\$	(313,502)	-32.94%

Final Budget Summary of Internal Audit & Staff Services:

Revenues/Appropriations	FY 2005-2006		FY 2006-2007		FY 2006-2007		Change from FY 2006-2007				
	Actual Exp/Rev		Budget	Actual Exp/Rev ⁽¹⁾		FY 2007-2008		Actual			
	Actual Exp/Rev		As of 6/30/07	As of 6/30/07		Final Budget		Amount	Percent		
Charges For Services	\$	0	\$	0	\$	0	\$	81,906	\$	81,906	0.00%
Total Revenues		0		0		0		81,906		81,906	0.00
Salaries & Benefits		229,978		346,708		353,018		573,025		220,007	62.32
Services & Supplies		(62,000)		11,411		(548,246)		24,451		572,697	-104.46
Intrafund Transfers		(76,272)		(100,000)		0		(81,909)		(81,909)	0.00
Total Requirements		91,705		258,119		(195,228)		515,567		710,795	-364.08
Net County Cost	\$	91,705	\$	258,119	\$	(195,228)	\$	433,661	\$	628,889	-322.13%

Final Budget Summary of Property Tax:

Revenues/Appropriations	FY 2006-2007		FY 2006-2007		Change from FY 2006-2007	
	FY 2005-2006	Budget	Actual Exp/Rev ⁽¹⁾	FY 2007-2008	Actual	
	Actual Exp/Rev	As of 6/30/07	As of 6/30/07	Final Budget	Amount	Percent
Intergovernmental Revenues	\$ 0	\$ 0	\$ 1,078	\$ 0	\$ (1,078)	-100.00%
Charges For Services	2,210,503	1,289,715	1,484,846	2,389,000	904,154	60.89
Miscellaneous Revenues	3,337	2,000	3,756	2,000	(1,756)	-46.75
Total Revenues	2,213,840	1,291,715	1,489,680	2,391,000	901,320	60.50
Salaries & Benefits	701,707	879,888	922,789	845,477	(77,312)	-8.38
Services & Supplies	27,730	34,697	33,801	36,560	2,759	8.16
Intrafund Transfers	(15)	0	0	0	0	0.00
Total Requirements	729,421	914,585	956,591	882,037	(74,554)	-7.79
Net County Cost	\$ (1,484,418)	\$ (377,130)	\$ (533,089)	\$ (1,508,963)	\$ (975,874)	183.06%