



Board of Supervisors  
County of Humboldt  
Eureka, California

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of County of Humboldt as of and for the year ended June 30, 2020, and have issued our report thereon dated August 9, 2022. Our report included an adverse opinion on the omission of the discretely presented component unit and qualified opinions on the lack of sufficient appropriate audit evidence for the compensated absences liability. In addition, management has not been able to provide an accurate listing of outstanding checks issued prior to the beginning of the year for the investment trust fund. The amount by which this departure would affect the assets and net position of the investment trust fund has not been determined. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

## **Significant audit findings**

### ***Qualitative aspects of accounting practices***

#### *Accounting policies*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by County of Humboldt are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2020.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

#### *Accounting estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements was (were):

- Management's estimate of the claims liability is based on actuarial reports obtained from third party experts.
- Management's estimate of the net other post-employment benefits (OPEB) liability and related deferred inflows/outflows of resources is based on actuarial valuation reports obtained from third party experts.

- Management's estimate of the net pension liability and the related deferred inflows/outflows of resources is based on actuarial valuation reports obtained from CalPERS.
- Management's estimate of the pollution remediation liability is based on estimated costs and insurance recoveries provided by the County's legal counsel.

We evaluated the key factors and assumptions used to develop the accounting estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

#### Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

#### **Difficulties encountered in performing the audit**

As previously communicated to you on August 18, 2021, September 13, 2021 and April 19, 2022, we encountered the following significant difficulties:

- The Auditor-Controller's Office did not provide us with a trial balance for the audit until August 18, 2021. The trial balance was not complete, and the County had not provided us several items needed for the audit such as account schedules and reconciliations.
- The Auditor-Controller's Office did not provide us with an updated trial balance for the audit until December 31, 2021 which included several significant adjustments made to the trial balance provided to us in August 2021.
- The Auditor-Controller's Office was not able to provide any reconciliations or evidence of review of the County's pooled cash and investments accounts which delayed completion of the audit.

#### **Uncorrected misstatements**

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has determined that the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The following summarizes uncorrected misstatements of the financial statements:

- The County adjusted public protection expenses by \$223 thousand in the government-wide expenses to record a capital lease initiated by the County in a prior year instead of recording a prior period adjustment for the same amount.
- The County passed on recording bank deposits totaling \$378 thousand that were reflected in the bank statements but not recorded in the accounting system.
- The County passed on increasing total pooled cash and investments by \$718 thousand (or 0.21 percent of total pooled cash and investments) to adjust cash and investments to fair value and June 30, 2020.

- The County passed on recording the County's share of an estimated environmental remediation liability of \$2.03 million for the clean-up and remediation of an underground storage tank and a dry cleaner that operated under the Humboldt County courthouse in years past

Uncorrected misstatements or the matters underlying uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even if management has concluded that the uncorrected misstatements are immaterial to the financial statements under audit.

***Corrected misstatements***

The attached schedule summarizes all misstatements (material and immaterial) detected as a result of audit procedures that were corrected by management.

***Disagreements with management***

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

***Management representations***

We have requested certain representations from management that are included in the management representation letter dated August 9, 2022.

***Management consultations with other independent accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants. We were informed by management that there were no consultations with other accountants.

***Significant issues discussed with management prior to engagement***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

***Significant findings or issues that were discussed, or the subject of correspondence, with management***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year. The following summarizes the significant findings or issues arising from the audit that were discussed, or the subject of correspondence, with management:

- During our audit, we noted several significant account balances such as pooled cash and investments, restricted cash (PARS), interfund transfers, unavailable revenue and long-term liabilities such as compensated absences and net pension liability and related deferred inflows

and outflows of resources that were not reconciled in the general ledger. Additionally, the County does not currently record all of our year-end audit adjustments. Finally, we qualified the opinion on the County's compensated absences balances since the County was not able to provide a reliable report of the year-end balances, and we qualified our opinion on the aggregate remaining fund information because the County was not able to provide a reliable report of outstanding checks for the school districts in the investment trust fund.

- During our audit, we noted the capital assets of the Fortuna Fire Protection District, a discretely presented component unit, had not been audited resulting in an adverse opinion for the omission of the discretely presented component unit from the reporting entity financial statements.

### **Other audit findings or issues**

We have provided a separate letter to you in our single audit report dated August 9, 2022, communicating internal control related matters identified during the audit.

### **Other information in documents containing audited financial statements**

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated August 9, 2022.

With respect to the combining and individual fund financial statements and schedules (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated August 9, 2022.

**Other information included in annual reports**

Other information is being included in documents containing the audited financial statements and the auditors' report thereon and is comprised of the directory of public officials or introductory section. Our responsibility for such other information does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in such documents. As required by professional standards, we read the directory of public officials in the introductory section in order to identify material inconsistencies between the audited financial statements and the other information. We did not identify any material inconsistencies between the other information and the audited financial statements.

\* \* \*

This communication is intended solely for the information and use of the Board of Supervisors and management of County of Humboldt and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Roseville, California  
August 9, 2022

Client: **County of Humboldt**  
Period Ending: **6/30/2020**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries</b>			
<b>Adjusting Journal Entries JE # 101</b>			
RG: (GF06) Beginning equity adjustments to agree to prior audit.			
GF06.3550	FUND BALANCE - UNASSIGNED	1,722,965.00	
GF06.4030	INTERGOVERNMENTAL REVENUES		1,722,965.00
<b>Total</b>		<b>1,722,965.00</b>	<b>1,722,965.00</b>
<b>Adjusting Journal Entries JE # 102</b>			
RG: (SR01) Beginning equity adjustments to agree to prior audit. (County recorded prior year entry as a PPA using account 38)			
SR01.3550	FUND BALANCE - UNASSIGNED	414,540.00	
SR01.9300	PRIOR PERIOD ADJUSTMENTS		414,540.00
<b>Total</b>		<b>414,540.00</b>	<b>414,540.00</b>
<b>Adjusting Journal Entries JE # 103</b>			
RG: (SR02) Beginning equity adjustments to agree to prior audit.			
SR02.3550	FUND BALANCE - UNASSIGNED	109,904.00	
SR02.4030	INTERGOVERNMENTAL REVENUES	239,055.00	
SR02.4030	INTERGOVERNMENTAL REVENUES		348,959.00
<b>Total</b>		<b>348,959.00</b>	<b>348,959.00</b>
<b>Adjusting Journal Entries JE # 104</b>			
RG: (IS01) Beginning equity adjustments to agree to prior audit.			
IS01.2772	COMPENSATED ABSENCES, LONG TERM	44.00	
IS01.3073	NET ASSETS - UNRESTRICTED		44.00
<b>Total</b>		<b>44.00</b>	<b>44.00</b>
<b>Adjusting Journal Entries JE # 105</b>			
RG: (IS02) Beginning equity adjustments to agree to prior audit.			
IS02.3073	NET ASSETS - UNRESTRICTED	3,682.00	
IS02.2772	COMPENSATED ABSENCES, LONG TERM		3,682.00
<b>Total</b>		<b>3,682.00</b>	<b>3,682.00</b>
<b>Adjusting Journal Entries JE # 106</b>			
RG: (IS03) Beginning equity adjustments to agree to prior audit.			
IS03.3073	NET ASSETS - UNRESTRICTED	202,172.00	
IS03.9300	PRIOR PERIOD ADJUSTMENTS	51,197.00	
IS03.2771	COMPENSATED ABSENCES, SHORT TERM		24,454.00
IS03.9300	PRIOR PERIOD ADJUSTMENTS		228,915.00
<b>Total</b>		<b>253,369.00</b>	<b>253,369.00</b>
<b>Adjusting Journal Entries JE # 107</b>			
RG: (IS04) Beginning equity adjustments to agree to prior audit.			
IS04.1022	OTHER REVOLVING ACCOUNTS	7,361.00	
IS04.2771	COMPENSATED ABSENCES, SHORT TERM	1,346.00	
IS04.2772	COMPENSATED ABSENCES, LONG TERM	5,920.00	
IS04.3073	NET ASSETS - UNRESTRICTED		14,627.00
<b>Total</b>		<b>14,627.00</b>	<b>14,627.00</b>
<b>Adjusting Journal Entries JE # 108</b>			
RG: (IS05) Beginning equity adjustments to agree to prior audit.			
IS05.3073	NET ASSETS - UNRESTRICTED	16,545.00	
IS05.3073	NET ASSETS - UNRESTRICTED	51,198.00	
IS05.2772	COMPENSATED ABSENCES, LONG TERM		16,545.00
IS05.9300	PRIOR PERIOD ADJUSTMENTS		51,198.00
<b>Total</b>		<b>67,743.00</b>	<b>67,743.00</b>
<b>Adjusting Journal Entries JE # 109</b>			
RG: (IS07) Beginning equity adjustments to agree to prior audit.			
IS07.3073	NET ASSETS - UNRESTRICTED	1,374.00	
IS07.2772	COMPENSATED ABSENCES, LONG TERM		1,374.00
<b>Total</b>		<b>1,374.00</b>	<b>1,374.00</b>
<b>Adjusting Journal Entries JE # 110</b>			
RG: (IS09) Beginning equity adjustments to agree to prior audit.			
IS09.2781	CLAIMS LIABILITY, SHORT TERM	306,000.00	
IS09.3073	NET ASSETS - UNRESTRICTED		306,000.00
<b>Total</b>		<b>306,000.00</b>	<b>306,000.00</b>

**Adjusting Journal Entries JE # 111**

RG: (IS10) Beginning equity adjustments to agree to prior audit.

IS10.2501	UNEARNED REVENUES	1,748,022.00	
IS10.3073	NET ASSETS - UNRESTRICTED		1,748,022.00
<b>Total</b>		<b><u>1,748,022.00</u></b>	<b><u>1,748,022.00</u></b>

**Adjusting Journal Entries JE # 112**

RG: (IS11) Beginning equity adjustments to agree to prior audit.

IS11.3073	NET ASSETS - UNRESTRICTED	17,959.00	
IS11.2781	CLAIMS LIABILITY, SHORT TERM		17,959.00
<b>Total</b>		<b><u>17,959.00</u></b>	<b><u>17,959.00</u></b>

**Adjusting Journal Entries JE # 113**

RG: (IS14) Beginning equity adjustments to agree to prior audit.

IS14.3073	NET ASSETS - UNRESTRICTED	24,138.00	
IS14.2772	COMPENSATED ABSENCES, LONG TERM		24,138.00
<b>Total</b>		<b><u>24,138.00</u></b>	<b><u>24,138.00</u></b>

**Adjusting Journal Entries JE # 114**

RG: (EN01) Beginning equity adjustments to agree to prior audit.

EN01.1702	CONSTRUCTION IN PROGRESS	292,406.00	
EN01.1724	A/D - EQUIPMENT	23,217.00	
EN01.1915	DEFERRED OUTFLOWS - PENSION	252,765.00	
EN01.2771	COMPENSATED ABSENCES, SHORT TERM	175.00	
EN01.2772	COMPENSATED ABSENCES, LONG TERM	5,882.00	
EN01.5500	CAPITAL CONTRIBUTIONS	1,569,804.00	
EN01.2796	PENSION LIABILITY		1,238,214.00
EN01.2915	DEFERRED INFLOWS - PENSION		33,292.00
EN01.3073	NET ASSETS - UNRESTRICTED		580,337.00
EN01.8020	SERVICES AND SUPPLIES		292,406.00
<b>Total</b>		<b><u>2,144,249.00</u></b>	<b><u>2,144,249.00</u></b>

**Adjusting Journal Entries JE # 115**

RG: (GF01) Beginning equity adjustments to agree to prior audit.

GF01.3550	FUND BALANCE - UNASSIGNED	23,062,332.00	
GF02.1030	CASH WITH FISCAL AGENTS	5,585,600.00	
GF01.2502	UNAVAILABLE REVENUES		16,799,053.00
GF01.4030	INTERGOVERNMENTAL REVENUES		6,093,518.00
GF01.4060	CHARGES FOR SERVICES		167,194.00
GF01.4070	OTHER REVENUES		2,567.00
GF02.3550	FUND BALANCE - UNASSIGNED		5,585,600.00
<b>Total</b>		<b><u>28,647,932.00</u></b>	<b><u>28,647,932.00</u></b>

**Adjusting Journal Entries JE # 116**

RG: (GF09) Beginning equity adjustments to agree to prior audit.

GF09.3550	FUND BALANCE - UNASSIGNED	1,594,000.00	
GF09.1252	NOTES/LOANS RECEIVABLE, LONG TERM		1,594,000.00
<b>Total</b>		<b><u>1,594,000.00</u></b>	<b><u>1,594,000.00</u></b>

**Adjusting Journal Entries JE # 117**

RG: Change in PARS. County records transfer to Section 115 PARS trust as expenditures (Account 3249-7000). This entry eliminates the expenditures since PARS is reported as a cash account in the General Fund since it is a secondary pension trust.

GF02.1030	CASH WITH FISCAL AGENTS	543,227.00	
GF02.6012	GG - NONPAYROLL EXPENSES	33,819.00	
GF02.4050	USE OF MONEY AND PROPERTY - INTEREST		277,046.00
GF02.6012	GG - NONPAYROLL EXPENSES		300,000.00
<b>Total</b>		<b><u>577,046.00</u></b>	<b><u>577,046.00</u></b>

**Adjusting Journal Entries JE # 118**

RG: Reclassify current year transfers to fund 3810 (DS01) improperly reported as reductions of lease receivables/payables.

DS01.1621	ADVANCES TO OTHER FUNDS	1,364,997.00	
EN01.9102	TRANSFERS OUT	60,000.00	
GF01.9102	TRANSFERS OUT	1,195,785.00	
SR04.9102	TRANSFERS OUT	63,410.00	
SR05.9102	TRANSFERS OUT	45,802.00	
DS01.9101	TRANSFERS IN		1,364,997.00
EN01.2622	ADVANCES FROM OTHER FUNDS		60,000.00
GF01.2622	ADVANCES FROM OTHER FUNDS		1,195,785.00
SR04.2622	ADVANCES FROM OTHER FUNDS		63,410.00
SR05.2622	ADVANCES FROM OTHER FUNDS		45,802.00
<b>Total</b>		<b><u>2,729,994.00</u></b>	<b><u>2,729,994.00</u></b>

**Adjusting Journal Entries JE # 119**

RG: Reverse Lease receivable/payables and related PPAs which was recorded by the County to track total debt payments due to Fund 3810 (DS01) for future LTD payments. GAAP does not allow for reporting interfund loans for accumulation of future debt omts.

DS01.9300	PRIOR PERIOD ADJUSTMENTS	9,284,997.00	
EN01.2622	ADVANCES FROM OTHER FUNDS	529,999.00	
GF01.2622	ADVANCES FROM OTHER FUNDS	6,973,302.00	
SR04.2622	ADVANCES FROM OTHER FUNDS	1,495,891.00	
SR05.2622	ADVANCES FROM OTHER FUNDS	285,805.00	
DS01.1621	ADVANCES TO OTHER FUNDS		9,284,997.00
EN01.9300	PRIOR PERIOD ADJUSTMENTS		529,999.00
GF01.9300	PRIOR PERIOD ADJUSTMENTS		6,973,302.00
SR04.9300	PRIOR PERIOD ADJUSTMENTS		1,495,891.00
SR05.9300	PRIOR PERIOD ADJUSTMENTS		285,805.00
<b>Total</b>		<b>18,569,994.00</b>	<b>18,569,994.00</b>

**Adjusting Journal Entries JE # 120**

SK: Change in NPL.

EN01.2915	DEFERRED INFLOWS - PENSION	4,405.00	
EN01.8010	SALARIES AND BENEFITS	195,106.00	
EN01.1915	DEFERRED OUTFLOWS - PENSION		39,963.00
EN01.2796	PENSION LIABILITY		159,548.00
<b>Total</b>		<b>199,511.00</b>	<b>199,511.00</b>

**Adjusting Journal Entries JE # 121**

CZ: To record taxes receivable

TA01.1230	TAXES RECEIVABLE	15,965,460.00	
TA01.2309	AGENCY OBLIGATIONS		15,965,460.00
<b>Total</b>		<b>15,965,460.00</b>	<b>15,965,460.00</b>

**Adjusting Journal Entries JE # 122**

CZ: To record SR02 new screener lease

SR02.6032	PW - NONPAYROLL EXPENSES	188,725.00	
SR02.9040	CAPITAL LEASE ISSUANCE		188,725.00
<b>Total</b>		<b>188,725.00</b>	<b>188,725.00</b>

**Adjusting Journal Entries JE # 123**

CZ: To reverse out capital leases in other assets and liabilities.

SR02.2300	OTHER LIABILITIES	188,725.00	
SR02.2300	OTHER LIABILITIES	44,784.00	
SR02.6032	PW - NONPAYROLL EXPENSES	98,664.00	
SR02.1500	OTHER CURRENT ASSETS		188,725.00
SR02.1500	OTHER CURRENT ASSETS		98,664.00
SR02.6032	PW - NONPAYROLL EXPENSES		44,784.00
<b>Total</b>		<b>332,173.00</b>	<b>332,173.00</b>

**Adjusting Journal Entries JE # 124**

CZ: To accrue accounts payable invoice that wasn't accrued by client

GF01.6012	GG - NONPAYROLL EXPENSES	408,193.00	
GF01.2010	ACCOUNTS PAYABLE		408,193.00
<b>Total</b>		<b>408,193.00</b>	<b>408,193.00</b>

**Adjusting Journal Entries JE # 125**

RH: To adjust Self insurance liability to match actuarial report

IS09.2781	CLAIMS LIABILITY, SHORT TERM	394,000.00	
IS11.8070	CLAIMS EXPENSE	4,736.00	
IS09.8070	CLAIMS EXPENSE		394,000.00
IS11.2781	CLAIMS LIABILITY, SHORT TERM		4,736.00
<b>Total</b>		<b>398,736.00</b>	<b>398,736.00</b>

**Adjusting Journal Entries JE # 126**

RH: To record change in AR from existence testing (not including DHS receivable)

GF01.4030	INTERGOVERNMENTAL REVENUES	5,050,109.00	
SR02.4030	INTERGOVERNMENTAL REVENUES	278,003.00	
GF01.1210	ACCOUNTS RECEIVABLE		5,050,109.00
SR02.1210	ACCOUNTS RECEIVABLE		278,003.00
<b>Total</b>		<b>5,328,112.00</b>	<b>5,328,112.00</b>

**Adjusting Journal Entries JE # 127**

RH: To record change in DHS revenue not recorded

GF01.1210	ACCOUNTS RECEIVABLE	4,072,043.00	
GF01.4030	INTERGOVERNMENTAL REVENUES		4,072,043.00



<b>Total</b>	<b>4,072,043.00</b>	<b>4,072,043.00</b>
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**Adjusting Journal Entries JE # 128**

RH: To record change in AR from completeness testing

GF01.1210 ACCOUNTS RECEIVABLE	2,705,109.00	
GF03.1210 ACCOUNTS RECEIVABLE	501,345.00	
GF05.1210 ACCOUNTS RECEIVABLE	638,697.00	
SR02.1210 ACCOUNTS RECEIVABLE	621,916.00	
GF01.4030 INTERGOVERNMENTAL REVENUES		2,705,109.00
GF03.4030 INTERGOVERNMENTAL REVENUES		501,345.00
GF05.4030 INTERGOVERNMENTAL REVENUES		638,697.00
SR02.4030 INTERGOVERNMENTAL REVENUES		621,916.00
<b>Total</b>	<b>4,467,067.00</b>	<b>4,467,067.00</b>

**Adjusting Journal Entries JE # 129**

RH: To record unavailable revenue not recorded

GF01.4030 INTERGOVERNMENTAL REVENUES	7,498,362.00	
GF01.2502 UNAVAILABLE REVENUES		3,426,319.00
GF01.2502 UNAVAILABLE REVENUES		4,072,043.00
<b>Total</b>	<b>7,498,362.00</b>	<b>7,498,362.00</b>

**Total Adjusting Journal Entries**

	<b>98,045,019.00</b>	<b>98,045,019.00</b>
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**Reclassifying Journal Entries**

**Reclassifying Journal Entries JE # 200**

RG: Reclassify fund balance.

GF01.3550 FUND BALANCE - UNASSIGNED	24,910,556.00	
GF02.3550 FUND BALANCE - UNASSIGNED	6,128,827.00	
GF03.3550 FUND BALANCE - UNASSIGNED	23,143.00	
GF10.3550 FUND BALANCE - UNASSIGNED	4,724,482.00	
SR02.3550 FUND BALANCE - UNASSIGNED	471.00	
SR03.3550 FUND BALANCE - UNASSIGNED	35,732.00	
SR05.3550 FUND BALANCE - UNASSIGNED	1,350.00	
SR09.3550 FUND BALANCE - UNASSIGNED	2,476.00	
GF01.3510 FUND BALANCE - NONSPENDABLE		575,134.00
GF01.3520 FUND BALANCE - RESTRICTED		24,335,422.00
GF02.3530 FUND BALANCE - COMMITTED		6,128,827.00
GF03.3510 FUND BALANCE - NONSPENDABLE		23,143.00
GF10.3540 FUND BALANCE - ASSIGNED		4,724,482.00
SR02.3510 FUND BALANCE - NONSPENDABLE		471.00
SR03.3510 FUND BALANCE - NONSPENDABLE		35,732.00
SR05.3510 FUND BALANCE - NONSPENDABLE		1,350.00
SR09.3510 FUND BALANCE - NONSPENDABLE		2,476.00
DS01.3510 FUND BALANCE - NONSPENDABLE		
DS01.3550 FUND BALANCE - UNASSIGNED		
GF01.1000 CASH AND INVESTMENTS		
GF01.3530 FUND BALANCE - COMMITTED		
GF01.3540 FUND BALANCE - ASSIGNED		
SR02.3520 FUND BALANCE - RESTRICTED		
SR03.3520 FUND BALANCE - RESTRICTED		
SR04.3520 FUND BALANCE - RESTRICTED		
SR04.3550 FUND BALANCE - UNASSIGNED		
SR05.3520 FUND BALANCE - RESTRICTED		
SR06.3520 FUND BALANCE - RESTRICTED		
SR06.3550 FUND BALANCE - UNASSIGNED		
SR08.3520 FUND BALANCE - RESTRICTED		
SR08.3550 FUND BALANCE - UNASSIGNED		
<b>Total</b>	<b>35,827,037.00</b>	<b>35,827,037.00</b>

**Reclassifying Journal Entries JE # 201**

RG: Reverse transfer and duplicate transfer in Fund 3467.

DS01.9101 TRANSFERS IN	386,332.00	
DS01.9300 PRIOR PERIOD ADJUSTMENTS		386,332.00
<b>Total</b>	<b>386,332.00</b>	<b>386,332.00</b>

**Reclassifying Journal Entries JE # 202**

RG: Reclassify immaterial PPAs.

GF01.4070 OTHER REVENUES	1,490.00	
SR01.4070 OTHER REVENUES	4,261.00	
GF01.9300 PRIOR PERIOD ADJUSTMENTS		1,490.00
SR01.9300 PRIOR PERIOD ADJUSTMENTS		4,261.00
<b>Total</b>	<b>5,751.00</b>	<b>5,751.00</b>

**Reclassifying Journal Entries JE # 203**

RG: Reclassify principal to agree to debt retirements.

DS01.6100	DEBT SERVICE: PRINCIPAL	1,365,000.00	
DS01.6110	DEBT SERVICE: INTEREST		1,365,000.00
<b>Total</b>		<b>1,365,000.00</b>	<b>1,365,000.00</b>

**Reclassifying Journal Entries JE # 204**

RH: To reclassify headwaters loans receivable improperly classified as AR

GF01.1252	NOTES/LOANS RECEIVABLE, LONG TERM	433,234.00	
SR01.1252	NOTES/LOANS RECEIVABLE, LONG TERM	2,000,464.00	
GF01.1210	ACCOUNTS RECEIVABLE		433,234.00
SR01.1210	ACCOUNTS RECEIVABLE		2,000,464.00
<b>Total</b>		<b>2,433,698.00</b>	<b>2,433,698.00</b>

**Reclassifying Journal Entries JE # 205**

RH: To reclassify Deferred outflows to cash deposits in transit, as the county received loan payments not yet distributed from the third party company.

SR01.1000	CASH AND INVESTMENTS	284,692.00	
SR01.1500	OTHER CURRENT ASSETS		284,692.00
<b>Total</b>		<b>284,692.00</b>	<b>284,692.00</b>

**Reclassifying Journal Entries JE # 206**

RG: Reclassify transfers from departments to pay down interest on debt. County improperly reported transfers as revenue in Fund 8610 (DS01)

DS01.4050	USE OF MONEY AND PROPERTY - INTEREST	244,721.00	
EN01.9102	TRANSFERS OUT	14,420.00	
GF01.9102	TRANSFERS OUT	211,081.00	
SR04.9102	TRANSFERS OUT	11,760.00	
SR05.9102	TRANSFERS OUT	7,460.00	
DS01.9101	TRANSFERS IN		244,721.00
EN01.6110	DEBT SERVICE: INTEREST		14,420.00
GF01.6110	DEBT SERVICE: INTEREST		211,081.00
SR04.6110	DEBT SERVICE: INTEREST		11,760.00
SR05.6110	DEBT SERVICE: INTEREST		7,460.00
<b>Total</b>		<b>489,442.00</b>	<b>489,442.00</b>

**Reclassifying Journal Entries JE # 207**

RG: Immaterial reclassifications of PPA transactions.

GF01.9300	PRIOR PERIOD ADJUSTMENTS	254.00	
IS05.9300	PRIOR PERIOD ADJUSTMENTS	16,707.00	
SR01.9300	PRIOR PERIOD ADJUSTMENTS	1,969.00	
GF01.4070	OTHER REVENUES		254.00
IS05.8020	SERVICES AND SUPPLIES		16,707.00
SR01.4050	USE OF MONEY AND PROPERTY - INTEREST		1,969.00
<b>Total</b>		<b>18,930.00</b>	<b>18,930.00</b>

**Reclassifying Journal Entries JE # 210**

RG: (GF) Reclassify interest apportionments recorded as transfers

GF01.9101	TRANSFERS IN	495,899.00	
GF02.9101	TRANSFERS IN	233,536.00	
GF03.9101	TRANSFERS IN	437,712.00	
GF04.9101	TRANSFERS IN	116,666.00	
GF05.9101	TRANSFERS IN	142,077.00	
GF06.9101	TRANSFERS IN	137,116.00	
GF07.9101	TRANSFERS IN	8,614.00	
GF09.9101	TRANSFERS IN	7,748.00	
GF10.9101	TRANSFERS IN	122,328.00	
GF01.4050	USE OF MONEY AND PROPERTY - INTEREST		57,746.00
GF01.9102	TRANSFERS OUT		438,153.00
GF02.4050	USE OF MONEY AND PROPERTY - INTEREST		233,536.00
GF03.4050	USE OF MONEY AND PROPERTY - INTEREST		435,648.00
GF03.9102	TRANSFERS OUT		2,064.00
GF04.4050	USE OF MONEY AND PROPERTY - INTEREST		116,666.00
GF05.4050	USE OF MONEY AND PROPERTY - INTEREST		139,038.00
GF05.9102	TRANSFERS OUT		3,039.00
GF06.4050	USE OF MONEY AND PROPERTY - INTEREST		137,116.00
GF07.4050	USE OF MONEY AND PROPERTY - INTEREST		8,614.00
GF09.4050	USE OF MONEY AND PROPERTY - INTEREST		7,748.00
GF10.4050	USE OF MONEY AND PROPERTY - INTEREST		122,328.00
<b>Total</b>		<b>1,701,696.00</b>	<b>1,701,696.00</b>

**Reclassifying Journal Entries JE # 211**

RG: (Govt) Reclassify interest apportionments recorded as transfers

DS01.9101	TRANSFERS IN	1,898.00	
SR01.9101	TRANSFERS IN	91,389.00	
SR02.4050	USE OF MONEY AND PROPERTY - INTEREST	24,910.00	
SR02.9101	TRANSFERS IN	6,232.00	
SR03.9101	TRANSFERS IN	39,901.00	
SR04.9101	TRANSFERS IN	40,226.00	
SR05.9101	TRANSFERS IN	19,996.00	
SR06.9101	TRANSFERS IN	443.00	
SR08.9101	TRANSFERS IN	16,920.00	
SR09.4050	USE OF MONEY AND PROPERTY - INTEREST	2,546.00	
SR09.9101	TRANSFERS IN	325.00	
DS01.4050	USE OF MONEY AND PROPERTY - INTEREST		588.00
DS01.9102	TRANSFERS OUT		1,310.00
SR01.4050	USE OF MONEY AND PROPERTY - INTEREST		91,389.00
SR02.9102	TRANSFERS OUT		31,142.00
SR03.4050	USE OF MONEY AND PROPERTY - INTEREST		39,901.00
SR04.4050	USE OF MONEY AND PROPERTY - INTEREST		20,658.00
SR04.9102	TRANSFERS OUT		19,568.00
SR05.4050	USE OF MONEY AND PROPERTY - INTEREST		19,996.00
SR06.4050	USE OF MONEY AND PROPERTY - INTEREST		443.00
SR08.4050	USE OF MONEY AND PROPERTY - INTEREST		16,920.00
SR09.9102	TRANSFERS OUT		2,871.00
<b>Total</b>		<b>244,786.00</b>	<b>244,786.00</b>

Reclassifying Journal Entries JE # 212

RG: (ISF & ENT) Reclassify interest apportionments recorded as transfers

EN01.4050	USE OF MONEY AND PROPERTY - INTEREST	2,901.00	
EN01.9101	TRANSFERS IN	32,653.00	
IS01.9101	TRANSFERS IN	36,686.00	
IS02.9101	TRANSFERS IN	26,315.00	
IS03.4050	USE OF MONEY AND PROPERTY	7,882.00	
IS03.9101	TRANSFERS IN	27,138.00	
IS04.9101	TRANSFERS IN	4,036.00	
IS05.9101	TRANSFERS IN	71,758.00	
IS06.9101	TRANSFERS IN	14,695.00	
IS07.9101	TRANSFERS IN	7,117.00	
IS08.4050	USE OF MONEY AND PROPERTY - INTEREST	10,775.00	
IS08.9101	TRANSFERS IN	11,808.00	
IS09.9101	TRANSFERS IN	27,525.00	
IS10.9101	TRANSFERS IN	46,303.00	
IS11.9101	TRANSFERS IN	20,075.00	
IS12.4050	USE OF MONEY AND PROPERTY - INTEREST	4,757.00	
IS12.9101	TRANSFERS IN	965.00	
IS13.9101	TRANSFERS IN	1,380.00	
IS14.9101	TRANSFERS IN	21,326.00	
EN01.9102	TRANSFERS OUT		35,554.00
IS01.4050	USE OF MONEY AND PROPERTY		36,686.00
IS02.4050	USE OF MONEY AND PROPERTY - INTEREST		26,315.00
IS03.9102	TRANSFERS OUT		35,020.00
IS04.4050	USE OF MONEY AND PROPERTY		4,036.00
IS05.4050	USE OF MONEY AND PROPERTY - INTEREST		71,758.00
IS06.4050	USE OF MONEY AND PROPERTY - INTEREST		14,695.00
IS07.4050	USE OF MONEY AND PROPERTY - INTEREST		7,117.00
IS08.9102	TRANSFERS OUT		22,583.00
IS09.4050	USE OF MONEY AND PROPERTY - INTEREST		27,525.00
IS10.4050	USE OF MONEY AND PROPERTY - INTEREST		46,303.00
IS11.4050	USE OF MONEY AND PROPERTY - INTEREST		20,075.00
IS12.9102	TRANSFERS OUT		5,722.00
IS13.4050	USE OF MONEY AND PROPERTY - INTEREST		1,374.00
IS13.9102	TRANSFERS OUT		6.00
IS14.4050	USE OF MONEY AND PROPERTY - INTEREST		15,905.00
IS14.9102	TRANSFERS OUT		5,421.00
<b>Total</b>		<b>376,095.00</b>	<b>376,095.00</b>

Reclassifying Journal Entries JE # 213

CZ: To remove transfer in taxes from agency

GF01.9101	TRANSFERS IN	1,155,000.00	
GF01.4011	PROPERTY TAXES REVENUE		1,155,000.00
<b>Total</b>		<b>1,155,000.00</b>	<b>1,155,000.00</b>

Reclassifying Journal Entries JE # 214

CZ: To adjust ISF TI/TO			
IS03.8020	SERVICES AND SUPPLIES	140,739.00	
IS05.9101	TRANSFERS IN	217,166.00	
IS14.8100	OTHER NON-OPERATING EXPENSE	1,993,673.00	
IS03.9102	TRANSFERS OUT		140,739.00
IS05.8020	SERVICES AND SUPPLIES		217,166.00
IS14.9102	TRANSFERS OUT		1,993,673.00
<b>Total</b>		<b><u>2,351,578.00</u></b>	<b><u>2,351,578.00</u></b>

**Reclassifying Journal Entries JE # 215**

CZ: To reclassify contributions			
GF01.6012	GG - NONPAYROLL EXPENSES	20,370.00	
GF01.9102	TRANSFERS OUT		20,370.00
<b>Total</b>		<b><u>20,370.00</u></b>	<b><u>20,370.00</u></b>

**Reclassifying Journal Entries JE # 216**

CZ: To reclassify one sided transfers. See wp for breakdown of detail			
GF01.9101	TRANSFERS IN	10,601.00	
GF01.9101	TRANSFERS IN	191.00	
GF01.9101	TRANSFERS IN	48,135.00	
GF01.9101	TRANSFERS IN	928,012.00	
GF01.9101	TRANSFERS IN	493.00	
GF01.9101	TRANSFERS IN	292,330.00	
GF01.9101	TRANSFERS IN	198,720.00	
GF02.6012	GG - NONPAYROLL EXPENSES	40,757.00	
GF03.4060	CHARGES FOR SERVICES	196,930.00	
GF03.9101	TRANSFERS IN	1,010.00	
GF01.4030	INTERGOVERNMENTAL REVENUES		928,012.00
GF01.4050	USE OF MONEY AND PROPERTY - INTEREST		191.00
GF01.4060	CHARGES FOR SERVICES		10,601.00
GF01.4060	CHARGES FOR SERVICES		48,135.00
GF01.4060	CHARGES FOR SERVICES		493.00
GF01.4060	CHARGES FOR SERVICES		292,330.00
GF01.4060	CHARGES FOR SERVICES		198,720.00
GF02.9102	TRANSFERS OUT		40,757.00
GF03.4060	CHARGES FOR SERVICES		1,010.00
GF03.9102	TRANSFERS OUT		196,930.00
GF01.4030	INTERGOVERNMENTAL REVENUES		
GF01.9101	TRANSFERS IN		
<b>Total</b>		<b><u>1,717,179.00</u></b>	<b><u>1,717,179.00</u></b>

**Reclassifying Journal Entries JE # 217**

CZ: To reclassify 6000 block series			
GF01.9101	TRANSFERS IN	260,734.00	
GF01.4030	INTERGOVERNMENTAL REVENUES		260,734.00
<b>Total</b>		<b><u>260,734.00</u></b>	<b><u>260,734.00</u></b>

**Reclassifying Journal Entries JE # 218**

CZ: GF02 - County nets contributions from depts. w/ transfers to separate PARS Trust. This entry grosses out inflows and outflows. Immaterial JE of \$1,116 to balance PARS bfrs			
GF02.6012	GG - NONPAYROLL EXPENSES	528,559.00	
GF02.6012	GG - NONPAYROLL EXPENSES	1,116.00	
GF02.9101	TRANSFERS IN		528,559.00
GF02.9102	TRANSFERS OUT		1,116.00
<b>Total</b>		<b><u>529,675.00</u></b>	<b><u>529,675.00</u></b>

**Reclassifying Journal Entries JE # 219**

CZ: Reconcile immaterial variance to balance transfers			
GF01.9101	TRANSFERS IN	53,462.00	
GF01.4070	OTHER REVENUES		53,462.00
<b>Total</b>		<b><u>53,462.00</u></b>	<b><u>53,462.00</u></b>

**Reclassifying Journal Entries JE # 220**

RG: Reclassify net investment in capital assets,			
EN01.3073	NET ASSETS - UNRESTRICTED	34,982,961.00	
IS01.3073	NET ASSETS - UNRESTRICTED	4,204,410.00	
IS02.3073	NET ASSETS - UNRESTRICTED	2,580,070.00	
IS03.3073	NET ASSETS - UNRESTRICTED	231,424.00	
IS04.3073	NET ASSETS - UNRESTRICTED	2,422.00	
IS05.3073	NET ASSETS - UNRESTRICTED	7,595,911.00	
IS14.3073	NET ASSETS - UNRESTRICTED	5,176.00	
EN01.3071	NET ASSETS - NET INV IN CAPITAL ASSETS		34,982,961.00
IS01.3071	NET ASSETS - NET INV IN CAPITAL ASSETS		4,204,410.00

IS02.3071	NET ASSETS - NET INV IN CAPITAL ASSETS		2,580,070.00
IS03.3071	NET ASSETS - NET INV IN CAPITAL ASSETS		231,424.00
IS04.3071	NET ASSETS - NET INV IN CAPITAL ASSETS		2,422.00
IS05.3071	NET ASSETS - NET INV IN CAPITAL ASSETS		7,595,911.00
IS14.3071	NET ASSETS - NET INV IN CAPITAL ASSETS		5,176.00
<b>Total</b>		<b>49,602,374.00</b>	<b>49,602,374.00</b>

**Reclassifying Journal Entries JE # 221**

RG: Reclassify negative transfers out (PBC JE06591-020)

EN01.9102	TRANSFERS OUT	795,113.00	
IS01.9102	TRANSFERS OUT	2,124,923.00	
IS03.9102	TRANSFERS OUT	42,867.00	
EN01.9101	TRANSFERS IN		795,113.00
IS01.9101	TRANSFERS IN		2,124,923.00
IS03.9101	TRANSFERS IN		42,867.00
<b>Total</b>		<b>2,962,903.00</b>	<b>2,962,903.00</b>

**Reclassifying Journal Entries JE # 222**

RG: Reclassify intrafund transfer for aviation capital projects.

EN01.9101	TRANSFERS IN	2,286,911.00	
EN01.9102	TRANSFERS OUT		2,286,911.00
<b>Total</b>		<b>2,286,911.00</b>	<b>2,286,911.00</b>

**Reclassifying Journal Entries JE # 223**

RG: Reclassify negative interfund transfers recorded in account 6121: contributions to other funds (JO6591-20)

SR02.9102	TRANSFERS OUT	547,060.00	
SR09.9102	TRANSFERS OUT	20,000.00	
SR02.9101	TRANSFERS IN		547,060.00
SR09.9101	TRANSFERS IN		20,000.00
<b>Total</b>		<b>567,060.00</b>	<b>567,060.00</b>

**Reclassifying Journal Entries JE # 224**

RG: Report DPCU as ITF in response to disclaimed opinion of DPCU.

CU01.3073	NET ASSETS - UNRESTRICTED	3,658,750.00	
IT01.1000	CASH AND INVESTMENTS	3,658,750.00	
CU01.1000	CASH AND INVESTMENTS		3,658,750.00
IT01.3080	NET ASSETS HELD FOR OTHERS		3,658,750.00
<b>Total</b>		<b>7,317,500.00</b>	<b>7,317,500.00</b>

**Reclassifying Journal Entries JE # 225**

RG: Deficit cash.

EN01.1000	CASH AND INVESTMENTS	28,558.00	
GF01.1611	DUE FROM OTHER FUNDS	6,448,004.00	
SR02.1000	CASH AND INVESTMENTS	6,136,057.00	
SR09.1000	CASH AND INVESTMENTS	283,389.00	
EN01.2612	DUE TO OTHER FUNDS		28,558.00
GF01.1000	CASH AND INVESTMENTS		6,448,004.00
SR02.2612	DUE TO OTHER FUNDS		6,136,057.00
SR09.2612	DUE TO OTHER FUNDS		283,389.00
<b>Total</b>		<b>12,896,008.00</b>	<b>12,896,008.00</b>

**Reclassifying Journal Entries JE # 226**

RG: Eliminate intrafund loan.

GF01.2612	DUE TO OTHER FUNDS	283,172.00	
GF01.1611	DUE FROM OTHER FUNDS		283,172.00
<b>Total</b>		<b>283,172.00</b>	<b>283,172.00</b>

**Reclassifying Journal Entries JE # 227**

CZ: To eliminate General Fund Intrafund Transfers

GF01.9101	TRANSFERS IN	179,558,335.00	
GF02.9101	TRANSFERS IN	36,322.00	
GF03.9101	TRANSFERS IN	4,518,192.00	
GF03.9103	INTRAFUND TRANSFERS	31,106,706.00	
GF04.9103	INTRAFUND TRANSFERS	45,892.00	
GF05.9101	TRANSFERS IN	883,089.00	
GF05.9103	INTRAFUND TRANSFERS	21,579,269.00	
GF06.9101	TRANSFERS IN	505,556.00	
GF06.9103	INTRAFUND TRANSFERS	84,535,923.00	
GF09.9101	TRANSFERS IN	3,506.00	
GF09.9103	INTRAFUND TRANSFERS	125,286.00	
GF01.9102	TRANSFERS OUT		42,201,579.00
GF01.9103	INTRAFUND TRANSFERS		137,356,756.00

GF02.9103	INTRAFUND TRANSFERS		36,322.00
GF03.9102	TRANSFERS OUT		35,624,898.00
GF04.9102	TRANSFERS OUT		45,892.00
GF05.9102	TRANSFERS OUT		22,462,358.00
GF06.9102	TRANSFERS OUT		85,041,479.00
GF09.9102	TRANSFERS OUT		128,792.00
<b>Total</b>		<b><u>322,898,076.00</u></b>	<b><u>322,898,076.00</u></b>
<b>Reclassifying Journal Entries JE # 228</b>			
CZ: To eliminate SR intrafund transfers			
SR01.9102	TRANSFERS OUT	1,000,000.00	
SR01.9101	TRANSFERS IN		1,000,000.00
<b>Total</b>		<b><u>1,000,000.00</u></b>	<b><u>1,000,000.00</u></b>
<b>Reclassifying Journal Entries JE # 229</b>			
RG: Rounding to net intrafund transfers to \$0.			
GF01.9103	INTRAFUND TRANSFERS	2.00	
GF01.9102	TRANSFERS OUT		2.00
<b>Total</b>		<b><u>2.00</u></b>	<b><u>2.00</u></b>
	<b>Total Reclassifying Journal Entries</b>	<b><u>449,035,463.00</u></b>	<b><u>449,035,463.00</u></b>