

JOURNAL ENTRY

AUDITOR / CONTROLLER'S USE	
JOURNAL #	
DATE	
CODE BY	
OVER \$10,000 REVIEWED BY	

Scott Wilson x6050

JOURNAL ENTRY PREPARED BY: AND PHONE NUMBER (REQUIRED)

[Empty Box]

DEPARTMENT AUTHORIZATION

TO BE COMPLETED BY THE DEPARTMENT	
DOCUMENT TOTAL	2,808.98
NUMBER OF LINES	16
TRANSACTION CODE TOTAL *	6541
DATE	11/04/14

A JOURNAL ENTRY MUST BE AT LEAST TWO LINES, NOT EXCEED TWENTY SIX LINES, AND USE AN "ODD AND EVEN" NUMBERED TRANSACTION CODE. TRUST FUND TRANSACTIONS MUST USE A 7 DIGIT INDEX CODE.
 REVENUE SUB OBJECTS ARE: 0100 THRU 2100. EXPENDITURE SUB OBJECTS ARE: 3000 THRU 9011. THE FOLLOWING TRANSACTION CODES DO NOT ALLOW GENERAL LEDGER ENTRIES.

* 401 = DECREASE CASH IN A TRUST FUND	* 411 = DECREASE IN REVENUE	* 431 = INCREASE EXPENDITURES
* 402 = INCREASE CASH IN A TRUST FUND	* 412 = INCREASE IN REVENUE	* 432 = DECREASE EXPENDITURES

S F X	TRANS CODE NO. *	(R)	INDEX CODE NUMBER	SUB OBJECT NUMBER	USER CODE NUMBER	AMOUNT	GENERAL LEDGER	DESCRIPTION (50 CHARACTERS MAX.)
1	412		341000	0220		344.97		34 TRANSFER FUNDS TO DSD FOR FEES - PERMIT 169222
2	412		341000	0220		350.00		34 TRANSFER FUNDS TO DSD FOR FEES - PERMIT 216067
3	402		8827305			2.00		34 TRANSFER FUNDS FOR GREEN FEE - PERMIT 216067
4	412		341000	0220		156.31		34 TRANSFER FUNDS TO DSD FOR FEES - PERMIT 219161
5	412		421200	0220		72.00		34 TRANS FUNDS FOR SEPTIC REV - PERMIT 219161
6	402		8827305			2.00		34 TRANSFER FUNDS FOR GREEN FEE - PERMIT 219161
7	402		8827900			2.50		34 TRANSFER FUNDS FOR SMIP - PERMIT 219161
8	412		341000	0220		173.67		34 TRANSFER FUNDS TO DSD FOR FEES - PERMIT 220579
9	412		421200	0220		72.00		34 TRANS FUNDS FOR SEPTIC REV - PERMIT 220579
10	402		8827305			1.00		34 TRANSFER FUNDS FOR GREEN FEE - PERMIT 220579
11	402		8827900			1.38		34 TRANSFER FUNDS FOR SMIP - PERMIT 220579
12	412		341000	0220		100.00		34 TRANSFER FUNDS TO DSD FOR FEES - PERMIT 222267
13	402		8827305			1.00		34 TRANSFER FUNDS FOR GREEN FEE - PERMIT 222267

DETAILED DESCRIPTION Transfer funds from Development Services - Building Services to various trust funds, Environmental Management and Building

Services revenue subobjects to account for suspected stolen cash payments.

JOURNAL ENTRY

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TO BE COMPLETED BY THE DEPARTMENT	
DOCUMENT TOTAL	*****
NUMBER OF LINES	*****
TRANSACTION CODE TOTAL *	*****
DATE	10/15/14

A JOURNAL ENTRY MUST BE AT LEAST TWO LINES, NOT EXCEED TWENTY SIX LINES, AND USE AN "ODD AND EVEN" NUMBERED TRANSACTION CODE. TRUST FUND TRANSACTIONS MUST USE A 7 DIGIT INDEX CODE.
 REVENUE SUB OBJECTS ARE: 0100 THUR 2100. EXPENDITURE SUB OBJECTS ARE: 3000 THUR 9011. THE FOLLOWING TRANSACTION CODES DO NOT ALLOW GENERAL LEDGER ENTRIES.

* 401 = DECREASE CASH IN A TRUST FUND	* 411 = DECREASE IN REVENUE	* 431 = INCREASE EXPENDITURES
* 402 = INCREASE CASH IN A TRUST FUND	* 412 = INCREASE IN REVENUE	* 432 = DECREASE EXPENDITURES

S F X	TRANS CODE NO. *	(R)	INDEX CODE NUMBER	SUB OBJECT NUMBER	USER CODE NUMBER	AMOUNT	GENERAL LEDGER	DESCRIPTION (50 CHARACTERS MAX.)
14	412		341000	0220		124.66		34 TRANSFER FUNDS TO DSD FOR FEES - PERMIT 223755
15	402		8827305			1.00		34 TRANSFER FUNDS FOR GREEN FEE - PERMIT 223755
16	431		341000	4241		1,404.49		34 TRNSFR VARIOUS FEES FOR MISSING PERMIT PAYMENTS
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DETAILED DESCRIPTION _____

El Dorado County
Journal Entry Request Form

To be completed and attached to all Journal requests

TO: Deputy Auditor
Auditor-Controller's Office

FROM: Scott Wilson

DEPT: CDA-Administration & Finance

SUBJECT: Request to process attached journal interface

Detailed description and justification of attached journal:

Lines 1-16 – Transfers funds that are suspected to have been stolen by a former Development Services Department employee from the DSD expenditure budget to various Trust Accounts, Environmental Management and Building Services revenue accounts to make the permit payments “whole” as paid by the customer. Agenda Item 14-1415 was heard by the Board of Supervisors on 11/4/2014 and they approved a relief from accountability as well as the processing of this journal.

Authorized Signature: _____ **Date:** _____