

**CHAMISE CUBBISON**  
AUDITOR-CONTROLLER/  
TREASURER-TAX COLLECTOR



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Date: May 8, 2023  
To: Honorable Board of Supervisors  
From: Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector  
Re: Supervisors' request for account descriptors and respective balances for fiscal years ending June 30, 2020, June 30, 2021, and June 30, 2022

On April 25, 2023 the Board of Supervisors' Meeting Agenda contained an Item for which the recommended action was "Direct Auditor-Controller/Treasurer-Tax Collector to provide account descriptors and respective balances for all County specific assets and liabilities prior to the creation of the Annual Comprehensive Finance Report (ACFR) for Fiscal Years Ended June 30, 2020, June 30, 2021, and June 30, 2022, within 10 days of action." The Item was continued to a future meeting, but the Auditor-Controller/Treasurer-Tax Collector agreed to provide information attached to an Item for the May 9<sup>th</sup> meeting.

The discussion during the meeting indicated that the report should not require the Auditor-Controller/Treasurer-Tax Collector to spend time developing a responsive report. Therefore, I have interpreted the request to be for the Trial Balance information available from the County's Munis finance system, which is substantially used as the basis, along with additional adjustments, to flow into the Annual Comprehensive Financial Report (ACFR). Attached please find Trial Balance information from the Munis finance system for the County's primary funds for the fiscal years ending June 30, 2020, June 30, 2021, and June 30, 2022.

It is important to note that at the request of the Board, the Auditor-Controller/Treasurer-Tax Collector has begun entering period 13 adjusting entries recommended by the outside audit firm to more closely, where possible, align Munis with the ACFR. This change was largely implemented during fiscal years ending June 30, 2021, and 2022. However, there may be additional adjustments necessary because of this effort. There are impacts as a result of this implementation that make Period 13 entries for years ending June 30, 2021, 2022 and 2023 unusual in comparison to prior years and that will require that future Budget Reports primarily be run for Periods 1-12.

In addition, the County's practice of recognizing revenue received within 60 days of June 30<sup>th</sup> results in adjusting entries for longer term receivables to receivables and unavailable revenue in period 13 which impact Fund Balance for financial statement reporting purposes. (The Board could direct that revenue be recognized for a longer period of time (reasonably up to six months), which would likely eliminate this difference). Due to these differences, the final closing Fund Balance shown is reduced by the amount of unavailable revenue as well as changes in fair value of investments. There may be other timing differences which will result in additional changes to the 2021-22 Trial Balance as the outside auditors complete their work on the 2021-22 audit and the 2021-22 financial statements.