

FY 2017 / 2018

JOURNAL ENTRY

AUDITOR / CONTROLLER'S USE		TO BE COMPLETED BY THE DEPARTMENT	
JOURNAL #	201800	DOCUMENT TOTAL	
DATE		NUMBER OF LINES	3
CODE BY	M. TOVER	TRANSACTION CODE TOTAL *	1255
OVER \$10,000 REVIEWED BY		DATE	06/15/17

Marsha Tover Ext 5472

JOURNAL ENTRY PREPARED BY: AND PHONE NUMBER (REQUIRED)

District's Authorization

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
- * 402 = INCREASE CASH IN A TRUST FUND
- * 411 = DECREASE IN REVENUE
- * 412 = INCREASE IN REVENUE
- * 431 = INCREASE EXPENDITURES
- * 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	431		81100	4304		0.88		FY 17/18 LAFCO BILLING GC 56381
2	412		861100	1200				FY 17/18 LAFCO BILLING GC56381- GT Div RCD
3	412		031000	1320				FY 17/18 LAFCO BILLING GC56381- S
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11 This Journal Entry must be signed by the number of people required on the authorization sheet filed with the county

12 This Journal Entry must be received by August 30, 2017 to be processed without a late fee

13 Please return this JE to Marsha Tover at El Dorado County in the Auditor's Office for processing

DETAILED DESCRIPTION Pursuant to the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 and Government Code 56381

The Auditor is charged to collect the net operating expenses of the LAFCO commission for the FY 2017/18. This JE is apportioning the specific share for this Special District.



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

Date: June 16, 2017

To: **Georgetown Divide Resource Conservation District**

From: Marsha Tover, Accountant II

RE: **IMPORTANT** -- Invoice for 2017/2018 LAFCO Net Operating Expenses -- **IMPORTANT**

INVOICE - PAYMENT DUE BY AUGUST 30, 2017

Pursuant to the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 and Government Code §56381, the El Dorado County Auditor has apportioned the FY2017/18 net operating expenses of the LAFCO commission. Your city or independent special district's share of this cost is **\$0.88**. Pursuant to Government Code §56381, your city/district is required to remit payment within 60 days of July 1. 60 days from July 1 is August 30, 2017. There is **NO** statutory provision to abate small amounts or penalties.

Pursuant to GC§56381(c), if payment isn't received within the allotted time period, the LAFCO commission has authorized the El Dorado County Auditor to collect an equivalent amount from property tax, or any fee or eligible revenue, owed to the city/district. If this occurs, the auditor shall provide written notice to the city/district prior to appropriating a share of the property tax or other revenue. **Important: Please note that GC§56381(c) requires that any expenses incurred by LAFCO or the Auditor in collecting late payments shall be added to the amount appropriated.**

If the city/district banks with the county you **must** authorize a Journal Entry (JE) to be prepared to credit the money to LAFCO. To do so, complete the index code, sub-object, amount, and description in the shaded boxes on **line 1** of the attached JE; have it appropriately authorized; and return it with a copy of the letter by August 30, 2017 to the address below. Do **NOT** fill out lines 2 or 3 (the auditor will complete lines 2 and 3 to determine where the money is to be distributed). Signature(s) (as per your district's signature sheet), may be put in the signature area and/or the body of the form.

If the city/district doesn't bank with the county please remit a check payable to the El Dorado County Auditor-Controller for **\$0.88** and send by August 30, 2017 to:

El Dorado County Auditor-Controller
Attn: Marsha Tover
360 Fair Lane
Placerville, CA 95667

If you have any questions, please contact me at (530) 621-5472.

Enclosure
Cc:LAFCO FY 2017/18 File

JUN 20 2017