

Budget Revision Request

BJE 0001328

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

JE 0038452

Related Journal Entry #

Subject / Title: Provide a *short description* for this budget revision request. For example: "Designate funds for zoning ordinance amendments" or "Distribute proceeds from sale of 2005 COPS".

Probation Department: Release and transfer \$778,055 from Designated-Variou (Line Item Account 9799), designated funds for Youthful Offender Block Grant (YOBG) revenue from the State Corrections Standards Authority to Designated - Probation Projects (Line Item Account 9789) per Designation Split for GASB 54 Implementation.



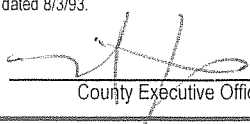
Justification: For all changes: explain what the change is for and why it is needed. Attach additional justification, board Letters or spreadsheet, if appropriate. When moving Appropriation: explain why it's available. When Revenue is adjusted: explain the reason for the increase or decrease. For adjustments to General Fund Contingency: explain why no other alternative funding source is available.

Release source designation account # 9799 entitled "Designated - Various" in the amount of \$778,055 of YOBG funds and designate use to account # 9789 "Designated - Probation Projects" per designation split for GASB 54 Implementation. Unexpended YOBG funds are designated in the year received and are released as needed by the Probation Department to fund expenditures for its intended use.

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 022 / 0001	Department / Fund /	Department / Fund /	Department / Fund
Salaries & Benefits	00	00	00	00
Services & Supplies	00	00	00	00
Other Charges	00	00	00	00
Fixed Assets	00	00	00	00
Other Financing Uses	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	778,055 00	00	00	00
Sources:				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	778,055 00	00	00	00
Effect on Contingency / RE	- 00	00	00	00

2011 MAR 14 AM 10:57
 RECEIVED
 2011 MAR 10 PM 1 20
 AUDITOR CONTROLLER

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
 Department Head _____ Date <u>3-8-11</u>	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller	<input checked="" type="checkbox"/> Approve <u>3/15/11</u> <input type="checkbox"/> Disapprove _____ Date Transfer/Revision in Accordance with Board Policy dated 8/3/93.  County Executive Officer	<input type="checkbox"/> Approved _____ Date <input type="checkbox"/> Disapproved _____ Date Clerk of the Board of Supervisors

Budget Journal Entry

Document Number: BJE - 0001328 Batch ID: 1297424
 Document Description: Transfer YOBBG funds from LI9799 to LI9789 Processed On:
 Post On: Processed By:

References

Audit Trail: JE0038542

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0001	022	2530	9789		778,055.00	3100			201103	Increase budget for YOBBG designation use
0001	022	2420	9799	778,055.00		3100			201103	Adj Approp for trf of YOBBG funds to LI9789
				Total	778,055.00					

Signatures

Signed By: Michael Cameron Signed On: 2/7/2011 2:11:51 PM Department/Agency: 022 - Probation



County of Santa Barbara, FIN

SUW

Printed: 3/10/2011 1:20:05 PM

Budget Revision Request

BJE 0001369
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

JE
Related Journal Entry #

Subject / Title: Provide a *short description* for this budget revision request. For example: "Designate funds for zoning ordinance amendments" or "Distribute proceeds from sale of 2005 COPS".

Department of Social Services (DSS): Shifts \$1,451,691 of SB 163 Wrap Services restricted funds from line item 9799 to a new line item 9796 in order to complete GASB 54 conversion requirements.



Justification: For all changes: explain what the change is for and why it is needed. Attach additional justification, board Letters or spreadsheet, if appropriate. When moving Appropriation: explain why it's available. When Revenue is adjusted: explain the reason for the increase or decrease. For adjustments to General Fund Contingency: explain why no other alternative funding source is available.

In accordance with GASB 54, this Budget Revision Request will move the restricted portion of the designation from line item 9799 to a new line item Account 9796 Designated-SB 163 which will flow to a restricted line item account at July 1,2011.

2011 APR 11 AM 8:59
 RECEIVED
 AUDITOR-CONTROLLER

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 044 / 0055	Department / Fund 044 / 0055	Department / Fund /	Department / Fund /
Salaries & Benefits	00	00	00	00
Services & Supplies	00	00	00	00
Other Charges	00	00	00	00
Fixed Assets	00	00	00	00
Other Financing Uses	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	1,451,691	00	00	00
Sources:				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	1,451,691	00	00	00
Effect on Contingency / RE	00	00	00	00

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
 Department Head _____ Date 3/30/11	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller	<input type="checkbox"/> Approve _____ Date _____ <input type="checkbox"/> Disapprove _____ Date _____ Transfer/Revision in Accordance with Board Policy dated 8/3/93. _____ County Executive Officer	<input type="checkbox"/> Approved _____ Date _____ <input type="checkbox"/> Disapproved _____ Date _____ _____ Clerk of the Board of Supervisors

Budget Journal Entry

Document Number: BJE - 0001369 Batch ID: 1314977
 Document Description: To support BRR -SB 163 Res and Desig Processed On:
 Post On: 3/30/2011 Processed By:

References _____
 Audit Trail: _____

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0055	044	2420	9799	1,451,691.00		5000	5130		201103	To move SB 163 Wrap Svcs Res and Desig
0055	044	2530	9796		1,451,691.00	5000	5130		201103	To move SB 163 Wrap Svcs Res and Desig
				Total	1,451,691.00					
					1,451,691.00					

Signatures

Signed By _____ Signed On _____ Department/Agency _____
 Evelyn Rainbolt 3/30/2011 3:52:06 PM 044 - Social Services
 Victor Zambrano 3/30/2011 4:05:25 PM 044 - Social Services



Budget Revision Request

BJE 0001364
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

JE 0040308
Related Journal Entry #

Subject / Title: Provide a *short description* for this budget revision request. For example: "Designate funds for zoning ordinance amendments" or "Distribute proceeds from sale of 2005 COPS".

Housing and Community Development Department: Release and transfer designated funds per Designation Split for GASB 54 Implementation from LIA 9799 to LIA 9769 and 9771.

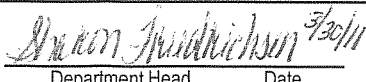


Justification: For all changes: explain what the change is for and why it is needed. Attach additional justification, board Letters or spreadsheet, if appropriate. When moving Appropriation: explain why it's available. When Revenue is adjusted: explain the reason for the increase or decrease. For adjustments to General Fund Contingency: explain why no other alternative funding source is available.

This budget revision will release from source designation account # 9799 entitled "Designated-Various" \$176,098 of State-Community Development Block Grant (CDBG) funds and designated use to Account # 9769 "Designated-State CDBG and \$1,779,930 of Housing Trust Funds and designated use to Account # 9771 "Designated-Housing Trust Funds" per designation split for GASB 54 Implementation. Unexpended State CDBG funds and Housing Trust Funds are designated in the year received and are released as needed by the Housing and Community Development Department to fund expenditures for its intended use.

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 055 / 0065	Department / Fund /	Department / Fund /	Department / Fund /
Salaries & Benefits	00	00	00	00
Services & Supplies	00	00	00	00
Other Charges	00	00	00	00
Fixed Assets	00	00	00	00
Other Financing Uses	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	1,956,028 00	00	00	00
Sources:				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	1,956,028 00	00	00	00
Effect on Contingency / RE	- 00	- 00	- 00	- 00

2011 MAR 31 PM 1:20:11
 RECEIVED
 AUDITOR CONTROLLER

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
 Department Head Date	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller	<input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove 3/31/11 Date Transfer/Revision in Accordance with Board Policy dated 8/3/93.  County Executive Officer	<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved Date Agenda Item Clerk of the Board of Supervisors

Budget Journal Entry

Document Number: BJE - 0001364 Batch ID: 1313333
 Document Description: Adj Budget in Fd 0065 for GASB54 Processed On:
 Post On: Processed By:

References

Audit Trail:

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0065	055	2530	9769		176,098.38	6000			201104	Adj Budget in Fd 0065 for GASB54
0065	055	2420	9799	176,098.38		6000			201104	Adj Budget in Fd 0065 for GASB54
0065	055	2530	9771		1,779,930.28	6000			201104	Adj Budget in Fd 0065 for GASB54
0065	055	2420	9799	1,779,930.28		6000			201104	Adj Budget in Fd 0065 for GASB54
Total				1,956,028.66	1,956,028.66					

Signatures

Signed By	Signed On	Department/Agency
Shirley Moraga	3/25/2011 5:20:27 PM	055 - Housing/Community Development
Christa Coski	3/29/2011 2:48:27 PM	055 - Housing/Community Development



Journal Entry

Document Number: JE - 0040308 Batch ID: 1309940
 Document Description: GASB 54 Adjustments Fund 0065 as of 06/30/10 Processed On:
 Post On: 3/25/2011 Processed By:

References

Audit Trail: Cash Type:

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OU Unit	Proj	Act	Area	Equip	Depositor	Description
0065	055	2100	9769		176,098.38	6000							GASB 54 Adj State CDBG Desig as of 06/30/10
0065	055	2100	9771		1,779,930.28	6000							GASB 54 Adj Hsg Trust Fds Desig as of 06/30/10
0065	055	2100	9799	176,098.38		6000							GASB 54 Adj State CDBG Desig as of 06/30/10
0065	055	2100	9799	1,779,930.28		6000							GASB 54 Adj Hsg Trust Fds Desig as of 06/30/10
0065	055	2710	9799		176,098.38	6000							GASB 54 Adj 9769 as of 06/30/10
0065	055	2710	9799		1,779,930.28	6000							GASB 54 Adj 9771 as of 06/30/10
0065	055	2810	9769	176,098.38		6000							GASB 54 Adj State CDBG Desig as of 06/30/10
0065	055	2810	9771	1,779,930.28		6000							GASB 54 Adj Hsg Trust Fds Desig as of 06/30/10
Total				3,912,057.32	3,912,057.32								

Signatures

Signed By: _____ Signed On: _____ Department/Agency: _____
 Shirley Moraga 3/29/2011 11:41:52 AM 055 - Housing/Community Development



Budget Revision Request

BJE 0001353
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

JE
Related Journal Entry #

Subject / Title: Provide a *short description* for this budget revision request. For example: "Designate funds for zoning ordinance amendments" or "Distribute proceeds from sale of 2005 COPS".

Department of Social Services (DSS): Recognize revenue directly in Fund 0056 - SB IHSS Public Authority to conform with GASB 54 requirements.

Justification: For all changes: explain what the change is for and why it is needed. Attach additional justification, board Letters or spreadsheet, if appropriate. When moving Appropriation: explain why it's available. When Revenue is adjusted: explain the reason for the increase or decrease. For adjustments to General Fund Contingency: explain why no other alternative funding source is available.

This Budget Revision Request will qualify Fund 0056 as a Special Revenue Fund under GASB 54 by recognizing revenue directly in Fund 0056 instead of Fund 0055. DSS's Fund 0056 - SB IHSS Public Authority will be treated as a special revenue fund as a result of substantially segregating the revenue source for Fund 0056. The interfund transfers previously budgeted in both fund 0055 and 0056 will be reversed and the revenue line items previously budgeted as fund transfers to fund 0056 will be reclassified to the proper revenue line item accounts.

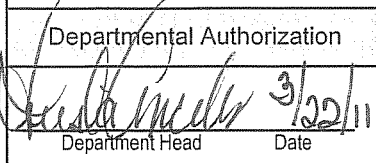

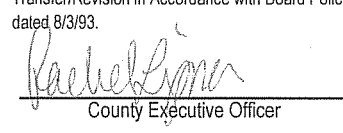
There will also continue to be a General Fund transfers to Fund 0056 from Fund 0055 for some operating costs.

Realignment revenue will continue to go directly to Fund 0055 unless it is spent directly on the IHSS Program, in that case the Realignment will go directly to Fund 0056.

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 044 / 0055	Department / Fund 044 / 0056	Department / Fund /	Department / Fund /
Salaries & Benefits	00	(87,631) 00	00	00
Services & Supplies	00	(636,619) 00	00	00
Other Charges	00	2,078 00	00	00
Fixed Assets	00	00	00	00
Other Financing Uses	(7,342,976) 00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	54,163 00	668,009 00	00	00
Sources:				
Revenue	(5,976,862) 00	5,976,862 00	00	00
Other Financing Sources	(1,311,951) 00	(6,031,025) 00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
Effect on Contingency / RE	00	00	00	00

RECEIVED
 2011 APR -1 AM 9:43
 COUNTY OF SANTA BARBARA

Departmental Authorization  Department Head Date 3/22/11	Auditor-Controller Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller	CEO's Recommendation <input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove Date 4/10/11 Transfer/Revision in Accordance with Board Policy dated 8/3/93.  County Executive Officer	Board of Supervisor's Action <input type="checkbox"/> Approved <input type="checkbox"/> Disapproved Date Agenda Item Clerk of the Board of Supervisors
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Budget Journal Entry

Document Number: BJE - 0001353 Batch ID: 1306151
 Document Description: BJE - Fund 0056 GASB 54 Processed On:
 Post On: Processed By:

References

Audit Trail: Mkunstmann

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0055	044	2530	7901	54,608.00		3048	5328		201101	IHSS PA BRR - GASB 54
0055	044	2530	7901	140,429.00		3050	5328		201101	IHSS PA BRR - GASB 54
0055	044	2530	7901	10,455.00		3050	5328		201101	IHSS PA BRR - GASB 54
0055	044	2530	7901	757,140.00		3048	5328		201101	IHSS PA BRR - GASB 54
0055	044	2530	7901	6,380,344.00		3050	5328		201101	IHSS PA BRR - GASB 54
0055	044	2530	9799		54,163.00	3050	5328		201101	IHSS PA BRR - GASB 54
0055	044	2430	5913		311,951.00	3050	5328		201101	IHSS PA BRR - GASB 54
0055	044	2430	4434		353,173.00	3050	5328		201101	IHSS PA BRR - GASB 54
0055	044	2430	4434		768,130.00	3044	5325		201101	IHSS PA BRR - GASB 54
0055	044	2430	4561		147,354.00	3048	5326		201101	IHSS PA BRR - GASB 54
0055	044	2430	3634		205,219.00	3048	5327		201101	IHSS PA BRR - GASB 54
0055	044	2430	3634		423,883.00	3048	5328		201101	IHSS PA BRR - GASB 54
0055	044	2430	4101		4,079,103.00	3050	5328		201101	IHSS PA BRR - GASB 54
0055	044	2430	5910		1,000,000.00	3050	5328		201101	IHSS PA BRR - GASB 54
0056	044	2420	3634	205,219.00		3044	5325		201101	IHSS PA BRR - GASB 54
0056	044	2420	3634	423,883.00		3048	5326		201101	IHSS PA BRR - GASB 54
0056	044	2420	4101	4,079,103.00		3048	5327		201101	IHSS PA BRR - GASB 54
0056	044	2420	4434	353,173.00		3048	5328		201101	IHSS PA BRR - GASB 54
0056	044	2420	4434	768,130.00		3050	5328		201101	IHSS PA BRR - GASB 54
0056	044	2420	4561	147,354.00		3050	5328		201101	IHSS PA BRR - GASB 54
0056	044	2420	5910	1,000,000.00		3048	5328		201101	IHSS PA BRR - GASB 54
0056	044	2430	5911		54,608.00	3050	5328		201101	IHSS PA BRR - GASB 54
0056	044	2430	5911		140,429.00	3050	5328		201101	IHSS PA BRR - GASB 54



Budget Journal Entry

Signatures

Signed By	Signed On	Department/Agency
Myra Kunstmann	3/22/2011 8:43:48 AM	044 - Social Services



County of Santa Barbara, F IN

Printed: 3/22/2011 8:44:17 AM

Budget Revision Request

BJE 0001372
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

JE 0041163
Related Journal Entry #

Subject / Title: Provide a *short description* for this budget revision request. For example: "Designate funds for zoning ordinance amendments" or "Distribute proceeds from sale of 2005 COPS".

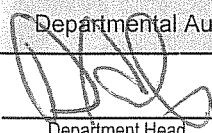


Sheriff's Office and CEO: Eliminate the budgeted transfer entries between the General Fund and County Service Area (CSA) 32. This budget revision has no impact on overall funding. It is only an accounting change.

Justification: For all changes: explain what the change is for and why it is needed. Attach additional justification, board Letters or spreadsheet, if appropriate. When moving Appropriation: explain why it's available. When Revenue is adjusted: explain the reason for the increase or decrease. For adjustments to General Fund Contingency: explain why no other alternative funding source is available.

Pursuant to the Governmental Accounting Standards Board Statement Number 54 (GASB 54), Fund 2230 no longer qualifies as a special revenue fund and the entries transferring amounts between the General Fund and CSA 32 are no longer appropriate. This budget revision will reverse out the budgeted entries that transfer amounts from Department 990 in the General Fund to CSA 32 (Fund 2230) and then back to Department 32 (Sheriff) in the General Fund. This revision is not changing the method of tracking costs in the Sheriff's Department and it is not changing the funding of these costs.

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 032 / 0001	Department / Fund 032 / 2230	Department / Fund 990 / 0001	Department / Fund /
Salaries & Benefits	00	00	00	00
Services & Supplies	00	00	00	00
Other Charges	00	00	00	00
Fixed Assets	00	00	00	00
Other Financing Uses	00	(27,682,762) 00	(27,682,762) 00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
Sources:				
Revenue	00	00	00	00
Other Financing Sources	(27,682,762) 00	(27,682,762) 00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
Effect on Contingency / RE	<u>00</u>	<u>00</u>	<u>00</u>	<u>00</u>

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
 Department Head _____ Date <u>4/7/11</u>	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller _____	<input checked="" type="checkbox"/> Approve <u>4/7/11</u> <input type="checkbox"/> Disapprove _____ Date Transfer/Revision in Accordance with Board Policy dated 8/3/93.  County Executive Officer _____	<input type="checkbox"/> Approved _____ Date <input type="checkbox"/> Disapproved _____ Date _____ Clerk of the Board of Supervisors

Budget Journal Entry

Document Number: BJE - 0001372 Batch ID: 1315071
 Document Description: CSA 32 Processed On:
 Post On: Processed By:

References

Audit Trail: JE0041163

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0001	032	2430	5911		2,306,897.00	1028	6100	2110	201007	Remove CSA 32 revenue transfer
0001	032	2430	5911		2,306,897.00	1028	6100	2110	201008	Remove CSA 32 revenue transfer
0001	032	2430	5911		2,306,897.00	1028	6100	2110	201009	Remove CSA 32 revenue transfer
0001	032	2430	5911		2,306,897.00	1028	6100	2110	201010	Remove CSA 32 revenue transfer
0001	032	2430	5911		2,306,897.00	1028	6100	2110	201011	Remove CSA 32 revenue transfer
0001	032	2430	5911		2,306,895.00	1028	6100	2110	201012	Remove CSA 32 revenue transfer
0001	032	2430	5911		2,306,897.00	1028	6100	2110	201101	Remove CSA 32 revenue transfer
0001	032	2430	5911		2,306,897.00	1028	6100	2110	201102	Remove CSA 32 revenue transfer
0001	032	2430	5911		2,306,897.00	1028	6100	2110	201103	Remove CSA 32 revenue transfer
0001	032	2430	5911		2,306,897.00	1028	6100	2110	201104	Remove CSA 32 revenue transfer
0001	032	2430	5911		2,306,897.00	1028	6100	2110	201105	Remove CSA 32 revenue transfer
0001	032	2430	5911		2,306,897.00	1028	6100	2110	201106	Remove CSA 32 revenue transfer
0001	032	2430	5911		2,306,897.00	1028	6100	2110	201107	Remove CSA 32 revenue transfer
0001	032	2430	5911		2,306,897.00	1028	6100	2110	201108	Remove CSA 32 revenue transfer
0001	032	2430	5911		2,306,897.00	1028	6100	2110	201109	Remove CSA 32 revenue transfer
0001	032	2430	5911		2,306,897.00	1028	6100	2110	201110	Remove CSA 32 revenue transfer
0001	032	2430	5911		2,306,897.00	1028	6100	2110	201111	Remove CSA 32 revenue transfer
0001	032	2430	5911		2,306,897.00	1028	6100	2110	201112	Remove CSA 32 revenue transfer
0001	032	2430	5911		2,306,897.00	1028	6100	2110	201113	Remove CSA 32 revenue transfer
0001	032	2430	5911		2,306,897.00	1028	6100	2110	201114	Remove CSA 32 revenue transfer
0001	032	2430	5911		2,306,897.00	1028	6100	2110	201115	Remove CSA 32 revenue transfer

Journal Entry

Document Number: JE - 0041163 Batch ID: 1315110
 Document Description: Actualize BJE0001372 CSA32 Processed On:
 Post On: Processed By:

References

Audit Trail: BJE0001372 Cash Type:

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Act	Area	Equip	Depositor	Description
0001	032	2710	5911	20,762,071.00		1028	6100	2110		5018			Remove CSA 32 revenue transfer
2230	032	2810	7901		20,762,071.00	1028	6100	2110		5018			Remove CSA 32 revenue transfer
2230	032	2710	5913	20,762,071.00		1028	6100	2110		5018			Remove CSA 32 revenue transfer
0001	990	2810	7906		20,762,071.00	3130							Remove CSA 32 revenue transfer
				Total	41,524,142.00								
					41,524,142.00								

Signatures

Signed By	Signed On	Department/Agency
Hope Vasquez	3/31/2011 9:17:34 AM	032 - Sheriff
Douglas Martin	3/31/2011 1:19:22 PM	032 - Sheriff
Jette Christiansson	4/1/2011 1:56:34 PM	012 - County Executive Office