




Agenda Date: August 15, 2019
Agenda Placement: Admin
Estimated Time: N/A
Continued Item: No

Board Agenda Item

TO: Air Pollution Control District Board
FROM: Aeron Arlin Genet, Air Pollution Control Officer 
CONTACT: Kristina Aguilar, Administrative Manager 805-961-8813
SUBJECT: Year-End Transfers and Revisions of Appropriations

RECOMMENDATION:

Approve budget revisions and transfers necessary to close the District’s accounting records for all District funds for the fiscal year ended June 30, 2019 (Fiscal Year 2018-19).

DISCUSSION:

During the period of June 30th to July 10th District staff works with the County Auditor-Controller to review and complete the fiscal year-end closing process. The outcome of this review may find that certain transfers, revisions, or adjustments are necessary to efficiently and effectively accomplish the closing process. Per the County Auditor-Controller, these adjustments require Board approval. The requested revisions are attached for your Board’s consideration.

ATTACHMENT:

- A. Budget Revision Requests

Budget Revision Requests

No. 1

Title: Increase Restricted \$2 DMV Fund Balance

Budget Action: Establish appropriations of \$14,382 to increase Restricted \$2 DMV fund balance by unanticipated unspent proceeds at year end.

No. 2

Title: Increase Restricted \$4 DMV Fund Balance

Budget Action: Establish appropriations of \$95,225 to increase Restricted \$4 DMV fund balance by unanticipated unspent proceeds at year end.

No. 3

Title: Increase Restricted Carl Moyer/Grants Fund Balance

Budget Action: Establish appropriations of \$1,023,116 to increase Restricted Carl Moyer/Grants fund balance by unanticipated unspent project proceeds at year end.

No. 4

Title: Increase Committed Clean Air Fund Fund Balance

Budget Action: Establish appropriations of \$100,000 to increase Committed Clean Air Fund fund balance based on excess violation proceeds at year end.

No. 5

Title: Increase Committed Operational Activities Fund Balance

Budget Action: At the end of the fiscal year the District deposits residual/net profit into it's Operational Activities Fund Balance. The ending amount for FY 2018-19 was \$415,286.

Journal Entry

Document Number: JE - 0190196
 Document Description: FY18-19 APCD Fund Balance Activity
 Post On: 6/30/2019

Batch ID: 2326681
 Processed On: 7/11/2019 8:48:12 AM
 Processed By: Joel Boyer

Created On: 7/10/2019 3:37:40 PM
 Created By: Kristina Aguilar

References

Audit Trail: FY18-19FB5 Cash Type:

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Act	Area	Equip	Depositor	Description
1960	871	2120	9772		14,382.00								FY18-19 Fund Balance activity for \$2 DMV
1960	871	2810	9772	14,382.00									FY18-19 Fund Balance activity for \$2 DMV
1960	871	2120	9773		1,023,116.00								FY18-19 Fund Balance activity for Moyer/Grants
1960	871	2810	9773	1,023,116.00									FY18-19 Fund Balance activity for Moyer/Grants
1960	871	2120	9774		95,225.00								FY18-19 Fund Balance activity for \$4 DMV
1960	871	2810	9774	95,225.00									FY18-19 Fund Balance activity for \$4 DMV
Total				<u>1,132,723.00</u>	<u>1,132,723.00</u>								

Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Kristina Aguilar	Department CFO	10-Air Pollution Control District Funds	7/10/2019 3:46:13 PM	Y
Joel Boyer	FACS Supervisor	All Depts-All Funds	7/11/2019 8:48:05 AM	Y

Journal Entry

Document Number: JE - 0190096
Document Description: FY18-19 Fund Balance deposit based on activity for the year
Post On: 6/30/2019

Batch ID: 2326040
Processed On: 7/10/2019 11:58:01 AM
Processed By: Suzann Uffelman

Created On: 7/9/2019 2:20:24 PM
Created By: Kristina Aguilar

References

Audit Trail: FY18-19FB4 Cash Type:

Accounting

<u>Fund</u>	<u>Dept</u>	<u>GL Acct</u>	<u>LI Acct</u>	<u>Debit Amount</u>	<u>Credit Amount</u>	<u>Prog</u>	<u>OUnit</u>	<u>Proj</u>	<u>Act</u>	<u>Area</u>	<u>Equip</u>	<u>Depositor</u>	<u>Description</u>
1960	871	2810	9866	100,000.00									Deposit into fund balance based on reso 19-03
1960	871	2130	9866		100,000.00								Deposit into fund balance based on reso 19-03
			Total	<u>100,000.00</u>	<u>100,000.00</u>								

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Kristina Aguilar	Department CFO	10-Air Pollution Control District Funds	7/10/2019 10:09:38 AM	Y
Suzann Uffelman	FACS	All Depts-All Funds	7/10/2019 11:57:57 AM	Y

Journal Entry

Document Number: JE - 0190232
 Document Description: Actualize FY18-19 Residual Fund Balance
 Post On: 6/30/2019

Batch ID: 2326818
 Processed On: 7/11/2019 10:30:16 AM
 Processed By: Joel Boyer

Created On: 7/11/2019 8:53:05 AM
 Created By: Kristina Aguilar

References

Audit Trail: FY18-19FB6 Cash Type:

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Act	Area	Equip	Depositor	Description
1960		2200		415,286.21									To actualize FY18-19 residual fund balance
1960	871	2130	9899		415,286.21								To actualize FY18-19 residual fund balance
			Total	<u>415,286.21</u>	<u>415,286.21</u>								

Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Kristina Aguilar	Department CFO	10-Air Pollution Control District Funds	7/11/2019 9:11:12 AM	Y
Rachael Silva	Fund/Department	10-Air Pollution Control District Funds	7/11/2019 9:21:05 AM	Y
Joel Boyer	FACS Supervisor	All Depts-All Funds	7/11/2019 10:29:40 AM	Y