




air pollution control district
SANTA BARBARA COUNTY

Agenda Item: D-7
Agenda Date: August 20, 2020
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 Office 

CONTACT: Kristina Aguilar, CPA, Administrative Division 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, 2020 (Fiscal Year 2019-20).

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

ATTACHMENT A

Budget Revisions Requests

August 20, 2020

**Santa Barbara County Air Pollution Control District
Board of Directors**

**260 San Antonio Road, Suite A
Santa Barbara, California 93110**

Budget Revision Requests

No. 1

Title: Increase Restricted \$2 DMV Fund Balance

Budget Action: Establish appropriations of \$225,044 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 \$416,029.60 to increase Restricted \$4 DMV fund balance by unanticipated unspent proceeds at year end.

No. 3

Title: Increase Committed Clean Air Fund Fund Balance

Budget Action: Establish appropriations of \$200,000 to increase Committed Clean Air Fund fund balance based on excess violation proceeds at year end.

No. 4

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 2019-20 was \$430,883

Journal Entry

Document Number: JE - 0205899
Document Description: FY19-20 APCD Fund Balance Activity
Post On: 6/30/2020

Batch ID: 2446682
Processed On: 7/9/2020 1:44:10 PM
Processed By: Juan Izquierdo

Created On: 7/9/2020 1:23:38 PM
Created By: Kristina Aguilar

References

Audit Trail: 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 | 2120 | 9772 | | 225,044.04 | | | | | | | | FY19-20 Fund Balance activity for \$2 DMV |
| 1960 | 871 | 2810 | 9772 | 225,044.04 | | | | | | | | | FY19-20 Fund Balance activity for \$2 DMV |
| 1960 | 871 | 2120 | 9773 | | 416,029.60 | | | | | | | | FY19-20 Fund Balance activity for Grants |
| 1960 | 871 | 2810 | 9773 | 416,029.60 | | | | | | | | | FY19-20 Fund Balance activity for Grants |
| 1960 | 871 | 2120 | 9774 | 267,917.37 | | | | | | | | | FY19-20 Fund Balance activity for \$4 DMV |
| 1960 | 871 | 2710 | 9774 | | 267,917.37 | | | | | | | | FY19-20 Fund Balance activity for \$4 DMV |
| | | | Total | <u>908,991.01</u> | <u>908,991.01</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 | 7/9/2020 1:31:26 PM | Y |
| Juan Izquierdo | Chief Deputy Controller | All Depts-All Funds | 7/9/2020 1:44:07 PM | Y |

Journal Entry

Document Number: JE - 0205911
Document Description: FY19-20 Fund Balance deposit based on activity for the year
Post On: 6/30/2020

Batch ID: 2446711
Processed On: 7/9/2020 3:12:44 PM
Processed By: Juan Izquierdo

Created On: 7/9/2020 1:49:12 PM
Created By: Kristina Aguilar

References

Audit Trail: FY19-20FB1 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 | 200,000.00 | | | | | | | | | To continue to fund the Clean Air Fund in FY20-21 |
| 1960 | 871 | 2130 | 9866 | | 200,000.00 | | | | | | | | To continue to fund the Clean Air Fund in FY20-21 |
| | | | Total | <u>200,000.00</u> | <u>200,000.00</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 | 7/9/2020 1:53:52 PM | Y |
| Juan Izquierdo | Chief Deputy Controller | All Depts-All Funds | 7/9/2020 3:12:41 PM | Y |

Journal Entry

Document Number: JE - 0205912
 Document Description: Actualize FY19-20 Residual Fund Balance
 Post On: 6/30/2020

Batch ID: 2446713
 Processed On: 7/9/2020 4:36:56 PM
 Processed By: Lauren Frapwell

Created On: 7/9/2020 1:49:12 PM
 Created By: Kristina Aguilar

References

Audit Trail: FY19-20FB2 Cash Type:

Accounting

| Fund | Dept | GL Acct | LI Acct | Debit Amount | Credit Amount | Prog | OUnit | Proj | Act | Area | Equip | Depositor | Description |
|------|------|---------|---------|-------------------|-------------------|------|-------|------|-----|------|-------|-----------|--|
| 1960 | | 2200 | | 430,883.03 | | | | | | | | | To actualize FY19-20 residual fund balance |
| 1960 | 871 | 2130 | 9899 | | 430,883.03 | | | | | | | | To actualize FY19-20 residual fund balance |
| | | | Total | <u>430,883.03</u> | <u>430,883.03</u> | | | | | | | | |

Signatures

| Signed By | Approval Level | Department/Agency-Fund Group | Signed On | Valid |
|------------------|-----------------|---|---------------------|-------|
| Kristina Aguilar | Department CFO | 10-Air Pollution Control District Funds | 7/9/2020 4:09:43 PM | Y |
| Rachael Silva | Fund/Department | 10-Air Pollution Control District Funds | 7/9/2020 4:12:41 PM | Y |
| Sara Weal | FACS | All Depts-All Funds | 7/9/2020 4:27:45 PM | Y |
| Lauren Frapwell | FACS Supervisor | All Depts-All Funds | 7/9/2020 4:36:37 PM | Y |