

**Resolution of the Air Pollution Control District Board of Directors of  
the County of Santa Barbara, State of California**

In the Matter of: ) APCD Resolution No. \_\_\_\_\_  
 Mapping and Transferring APCD )  
 designations from the Existing County of )  
 Santa Barbara Line Item Accounts into )  
 New Line Item Accounts in Accordance )  
 with Government Accounting Standards )  
 Board (GASB) Statement No. 54, *Fund* )  
*Balance Reporting and Governmental* )  
*Fund Type Definitions* )

**Whereas**, the Air Pollution Control District of the County of Santa Barbara, State of California (“District”), utilizes the County of Santa Barbara’s (“County’s”) Financial Information Network (FIN) system to record and maintain its financial transactions, officially report on its financial condition, and enforce the budgetary controls as established or modified by the District Board of Directors (“Board”);

**Whereas**, the County FIN system reports the District’s reserved and designated fund balances, as of June 30, 2010, in the amounts of:

Fund	LI Acct	CAFR Title	Amt
1960	9701	Imprest Cash	\$ 550
1960	9702	Employee Loans	14,486
1960	9730	Capital Replacement	1,213,934
1960	9737	Carl Moyer Grants	385,025
1960	9737	ITG Projects	760,160
1960	9740	Strategic Reserves	1,500,000
1960	9760	Monitoring	143,025
1960	9790	Reevaluation Cycle	787,512
1960	9797	Unrealized gains	46,568
1960	9799	Data Acquisition System	718,638
1960	9799	DMV \$2	735,818
1960	9799	DMV \$4	169,157
1960	9799	Operational Activities	287,770
1960	9799	Retiree Health Subsidy	994,766
Total			7,756,859

**Whereas**, in February 2009, the Government Accounting Standards Board (GASB) adopted Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which changes the way governmental fund balances are reported and discussed in order to

1 improve the usefulness, including the understandability, of governmental fund balance  
2 information;

3 **Whereas**, the reporting requirements of this statement are effective for financial  
4 statements for periods beginning after June 15, 2010; and

5 **Whereas**, the County has created new line item accounts and fund balance categories for  
6 the existing District reserves and designations.

7 **Now, Therefore, It Is Hereby Resolved**, as follows:

8 1. In accordance with GASB Statement No. 54, the District maps and transfers its  
9 reserves and designations into the new County line item accounts as outlined in the following  
10 table:

Fund	Old LIAcct	CAFR Title	Amt	New LIAcct	New Line Item Acct Title	GASB 54 Fund Balance Category
1960	9701	Imprest Cash	\$ 550	9821	Imprest Cash	Committed
1960	9702	Employee Loans	\$ 14,486	9602	Employee Loans	Nonspendable
1960	9730	Capital Replacement	\$ 1,213,934	9830	Allocated for Capital Outlay	Committed
1960	9737	Carl Moyer Grants	\$ 385,025	9773	Carl Moyer Grants	Restricted
1960	9737	ITG Projects	\$ 760,160	9828	ITG Projects	Committed
1960	9740	Strategic Reserves	\$ 1,500,000	9840	Strategic Reserve	Committed
1960	9760	Monitoring	\$ 143,025	9860	Monitoring	Committed
1960	9790	Reevaluation Cycle	\$ 787,512	9890	Reevaluation Cycle	Committed
1960	9797	Unrealized gains	\$ 46,568	9797	Unrealized Gains	Restricted
1960	9799	Data Acquisition System	\$ 718,638	9834	Data Acquisition System	Committed
1960	9799	DMV \$2	\$ 735,818	9772	DMV \$2	Restricted
1960	9799	DMV \$4	\$ 169,157	9774	DMV \$4	Restricted
1960	9799	Operational Activities	\$ 287,770	9899	Operational Activities	Committed
1960	9799	Retiree Health Subsidy	\$ 994,766	9850	Retiree Health Subsidy	Committed
Total			\$7,756,859			

11  
12 **Passed and Adopted** by the Air Pollution Control District Board of the County of Santa  
13 Barbara, State of California, this 20th day of June, 2011, by the following vote:

14 Ayes:

15 Noes:

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Abstain:

Absent:

ATTEST:

Clerk of the Board

\_\_\_\_\_  
Chair, Santa Barbara County  
Air Pollution Control District Board

BY: \_\_\_\_\_

APPROVED AS TO FORM:  
Dennis Marshall  
County Counsel

APPROVED AS TO  
ACCOUNTING FORM  
Robert W. Geis, CPA  
Auditor-Controller

BY: \_\_\_\_\_  
Deputy County Counsel

BY: \_\_\_\_\_  
Auditor-Controller