

# SANTA BARBARA COUNTY BOARD AGENDA LETTER



Clerk of the Board of Supervisors  
105 E. Anapamu Street, Suite 407  
Santa Barbara, CA 93101  
(805) 568-2240

## Agenda Number:

**Prepared on:** June 1, 2005  
**Department:** Auditor-Controller  
**Budget Unit:** 061  
**Agenda Date:** June 21, 2005  
**Placement:** Administrative  
**Estimate Time:**  
**Continued Item:** NO  
**If Yes, date from:**

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**TO:** Board of Supervisors

**FROM:** Robert W. Geis, CPA, CPFO  
Auditor-Controller

**STAFF CONTACT:** Betsy Schaffer, CPA  
Chief Deputy Controller (x2126)

**SUBJECT:** AUTHORIZATION FOR YEAR-END BUDGET TRANSFER(S)

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## Recommendation(s):

That the Board of Supervisors:

- A) Direct the Auditor-Controller to compile the transfers and revisions of appropriations necessary to close the County's accounting records for all County funds for the Fiscal Year ended June 30, 2005;
- B) Set a hearing on August 2, 2005 for approval of transfers and revisions and to receive a presentation of the FY 2004-05 Financial Status Report per Government Code Section 29126.2.

## Alignment with Board Strategic Plan:

The recommendation(s) are primarily aligned with actions required by law or by routine business necessity.

## Executive Summary and Discussion:

The year-end closing process is accomplished during the period from June 30 to July 8. During this process, there may be certain inter-fund transfers, contingency transfers, revisions, or adjustments necessary to efficiently and effectively accomplish the closing process.

Because the last Board of Supervisors Meeting is on June 28, 2005 and we will be generating these transfers July 1 through July 8, we will request that your Board authorize these transfers effective June 30, 2005.

It is anticipated that these transfers, revisions, and adjustments are ministerial as most of the pre-closing transfers are processed during the month of June. There were, however, seventy such transfers processed during the prior year-end close. These transfers consisted of changes to designations/reserves, draws on contingency for departmental appropriation overruns, and recognition of unanticipated revenue. Many of these were ministerial, some were based on prior Board actions, some were necessary for legal compliance and a number were done to accommodate proper accounting practices.

To maximize the efficiency and effectiveness of our operations, I am recommending that the Board permit the preparation of the transfers and their presentation for approval at the August 2, 2005 meeting.

**Mandates and Service Levels:**

No change in programs or service level.

**Fiscal and Facilities Impacts:**

To be determined.

**Special Instructions:**

Clerk of the Board to hold a Departmental Agenda (15 minutes) item open for 8/2/2005 Board of Supervisor's Meeting.

**Concurrence:**

County Counsel