



BOARD OF SUPERVISORS  
AGENDA LETTER

Agenda Number:

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

Department Name: Auditor-Controller  
Department No.: 061  
For Agenda Of: April 5, 2011  
Placement: Administrative  
Estimated Tme: N/A  
Continued Item: No  
If Yes, date from:  
Vote Required: Majority

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**TO:** Board of Supervisors  
**FROM:** Department Director(s) Robert W. Geis, CPA (x2101)  
Contact Info: Jennifer Christensen (x2134)  
**SUBJECT: Financial and Accounting Services Agreement with Goleta Cemetery District**

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**County Counsel Concurrence**

As to form: Yes

**Auditor-Controller Concurrence**

As to form: Yes

**Other Concurrence:** Risk Management

As to form: Yes

**Recommended Actions:**

That the Board of Supervisors:

- (a) Approve, ratify and authorize the Chair to execute an Agreement with Goleta Cemetery District for the period July 1, 2010 to June 30, 2011 for financial and accounting services to Goleta Cemetery District;
- (b) Delegate authority to the Auditor-Controller to exercise annual contract renewals under the same terms and conditions for FY 2011-12 and 2012-13; and
- (c) Determine that the actions above are not a project under the California Environmental Quality Act (CEQA) pursuant to Section 15378(b)(4) of the CEQA Guidelines, because they are government fiscal activities which do not involve any commitment to any specific project which may result in a potentially significant physical effect on the environment.

**Summary Text:** The Auditor-Controller will provide financial and accounting services to Goleta Cemetery District in connection with the execution of Goleta Cemetery District's duties at a cost not to exceed the actual costs of providing similar services to County Departments and at rates effective during the term of the agreement.

**Background:** The Auditor-Controller's Office provides financial and accounting services to both County departments and special districts. Among these financial and accounting services are the processing of vendor payments, journal entries, deposit journal entries, budget and warrant cancellation documents. The Auditor-Controller's Office recently developed and implemented FIN Web which has numerous enhancements to pay bills online, scan and attach invoices for claims processing, and track approvals for transactions. FIN Web also provides powerful, customizable reporting capabilities for its

users. In order to cover the annual operating costs for financial and accounting services along with the recent projected budget cuts for all County departments, the Auditor-Controller is requiring special districts to pay for their proportionate share of these costs.

**Performance Measure:**

**Fiscal and Facilities Impacts:**

Budgeted: Yes

**Fiscal Analysis:**

The Auditor-Controller's costs for these financial and accounting services are allocated to the County departments as part of the County of Santa Barbara Cost Allocation Plan. The billing for Goleta Cemetery District will be the lesser of (a) costs allocated as part of the County of Santa Barbara Cost Allocation Plan, or (b) \$10,000 per fiscal year. This rate will apply for three fiscal years, from FY 2010-11 to FY 2012-13, subject to annual renewal of this agreement for three fiscal years. Thereafter, the billing rate shall be the costs allocated as part of the County of Santa Barbara Cost Allocation Plan for use in the fiscal year that is the subject of the agreement.

Goleta Cemetery District's financial and accounting services costs for 2010/2011 will be \$10,000.

**Staffing Impacts:**

**Legal Positions:**

**FTEs:**

**Special Instructions:**

**Attachments:**

Goleta Cemetery District Agreement

**Authored by:** Jackie Salvador, (805) 568-2133

**cc:**