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## Legislation Details (With Text)

**File #:** 21-00658      **Version:** 1

**Type:** Administrative Item      **Status:** Agenda Ready

**File created:** 7/2/2021      **In control:** BOARD OF SUPERVISORS

**On agenda:** 7/13/2021      **Final action:** 7/13/2021

**Title:** Consider recommendations regarding Budget Revisions of Appropriations - Governmental Accounting Standards Board (GASB) 84 Conversion, as follows: (4/5 Vote Required)

a) Approve budget revisions necessary to transfer resources held in County fiduciary funds to County governmental funds in accordance with GASB Statement No. 84 which require 4/5 approval vote from the Board of Supervisors; and

b) Determine that the above actions are not a project under the California Environmental Quality Act (CEQA) pursuant to Section 15378(b)(4) of the CEQA Guidelines because they consist of governmental fiscal activities which do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.

**Sponsors:** AUDITOR-CONTROLLER'S OFFICE, COUNTY EXECUTIVE OFFICE

**Indexes:**

**Code sections:**

**Attachments:** 1. Board Letter, 2. Attachment A- GASB 84 Budget Revision Request, 3. Minute Order

Date	Ver.	Action By	Action	Result
7/13/2021	1	BOARD OF SUPERVISORS	Acted on as follows:	Pass

Consider recommendations regarding Budget Revisions of Appropriations - Governmental Accounting Standards Board (GASB) 84 Conversion, as follows: (4/5 Vote Required)

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