




air pollution control district  
SANTA BARBARA COUNTY

Agenda Item: D-8  
Agenda Date: August 19, 2021  
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 Officer 

CONTACT: Kristina Aguilar, CPA, Administrative Division Manager, (805) 961-8813

SUBJECT: Year-End Transfers and Revisions of Appropriations

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### 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, 2021 (Fiscal Year 2020-21).

### DISCUSSION:

During the period of June 30 to July 12, 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 accomplish an efficient and effective 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 Revision Requests

August 19, 2021

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 \$37,920 to increase Restricted \$2 DMV fund balance by unanticipated unspent proceeds at year end.

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No. 2

Title: Increase Committed Clean Air Fund Fund Balance

Budget Action: Establish appropriations of \$123,550 to increase Committed Clean Air Fund fund balance based on excess violation proceeds at year end.

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No. 3

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 2020-21 was \$44,626

# Journal Entry

Document Number: JE - 0221828

Document Description: FY20-21 APCD Fund Balance Activity

Post On: 6/30/2021

Batch ID: 2562922

Processed On: 7/12/2021 8:15:09 AM

Processed By: Juan Izquierdo

Created On: 7/9/2021 11:15:01 AM

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		37,920.06								FY20-21 Fund Balance activity for \$2 DMV
1960	871	2810	9772	37,920.06									FY20-21 Fund Balance activity for \$2 DMV
1960	871	2120	9773	196,201.48									FY20-21 Fund Balance activity for Grants
1960	871	2710	9773		196,201.48								FY20-21 Fund Balance activity for Grants
1960	871	2120	9774	34,992.88									FY20-21 Fund Balance activity for \$4 DMV
1960	871	2710	9774		34,992.88								FY20-21 Fund Balance activity for \$4 DMV
Total				<u>269,114.42</u>	<u>269,114.42</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	7/9/2021 8:18:58 PM	Y
Juan Izquierdo	Chief Deputy Controller	All Depts-All Funds	7/12/2021 8:15:01 AM	Y

# Journal Entry

Document Number: JE - 0221832

Document Description: FY20-21 Fund Balance deposit based on activity for the year

Post On: 6/30/2021

Batch ID: 2562930

Processed On: 7/9/2021 1:36:38 PM

Processed By: Juan Izquierdo

Created On: 7/9/2021 11:26:44 AM

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	2810	9866	123,550.00									To continue to fund the Clean Air Fund for FY21-22
1960	871	2130	9866		123,550.00								To continue to fund the Clean Air Fund for FY21-22
			Total	123,550.00	123,550.00								

## 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	7/9/2021 11:31:44 AM	Y
Juan Izquierdo	Chief Deputy Controller	All Depts-All Funds	7/9/2021 1:36:36 PM	Y

# Journal Entry

Document Number: JE - 0221834

Document Description: Actualize FY20-21 Residual Fund Balance

Post On: 6/30/2021

Batch ID: 2562937

Processed On: 7/12/2021 8:27:52 AM

Processed By: Juan Izquierdo

Created On: 7/9/2021 11:32:58 AM

Created By: Kristina Aguilar

## References

Audit Trail: FB JE Res

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		2200		44,626.16									To actualize FY20-21 residual fund balance
1960	871	2130	9899		44,626.16								To actualize FY20-21 residual fund balance
			Total	44,626.16	44,626.16								

## 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	7/9/2021 8:28:39 PM	Y
Rachael Silva	Fund/Department	10-Air Pollution Control District Funds	7/12/2021 7:38:28 AM	Y
Juan Izquierdo	Chief Deputy Controller	All Depts-All Funds	7/12/2021 8:27:38 AM	Y