RESOLUTION - ACTION REQUESTED 2017-415

MEETING: June 27, 2017

TO: The Board of Supervisors

FROM: Debbie Isaacs, Auditor

RE: Budget Action for Payment of Underremitted Court Revenues to the State Treasurer

RECOMMENDATION AND JUSTIFICATION:

Approve Budget Action Reducing General Fund Contingency and Increasing Appropriations to Pay Previously Under-Remitted Court Revenues to the State Treasurer as a Result of a Court Revenue Audit by the California State Controller ($92,060).

On June 7, 2017 the California State Controller completed and mailed to the County Auditor's Office an audit of Court revenue distribution for fiscal years 2008-2009 to 2014-2015. As a result of this audit, the State Controller determined that during this time period the County underremitted a net amount of $111,031 to the State. The County will now have to remit $111,031 to be in compliance with State law.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

During the time period January 2009 through April 2012, the Mariposa Superior Court underremitted Court revenues to the State Court Facilities Construction Fund - Immediate and Critical Needs Account per Government Code Section 70372(a). This resulted in a net underremittance of $111,031 to the State. This error has since been resolved.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

If the County does not remit $111,031 to the State per the audit, the County will be out of compliance with State law.

FINANCIAL IMPACT:
Transferring appropriations within the General Fund. Decreasing General Fund Contingency by $92,060.

ATTACHMENTS:
Budget Action (PDF)
Court Audit (PDF)
CAO RECOMMENDATION
Requested Action Recommended

Dallin Kimble
Dallin Kimble, County Administrative Officer 6/20/2017

RESULT: ADOPTED BY CONSENT VOTE [UNANIMOUS]
MOVER: Rosemarie Smallcombe, District I Supervisor
SECONDER: Merlin Jones, District II Supervisor
AYES: Smallcombe, Jones, Long, Cann, Menetrey
### BUDGET ACTION FORM

<table>
<thead>
<tr>
<th>FUND</th>
<th>DEPT/DIV</th>
<th>ACCOUNT</th>
<th>DESCRIPTION</th>
<th>PROJECT</th>
<th>INCREASE</th>
<th>DECREASE</th>
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</thead>
<tbody>
<tr>
<td>001</td>
<td>0102-412</td>
<td>0105</td>
<td>Deputy CAO</td>
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<td>$18,971</td>
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<tr>
<td>001</td>
<td>0161-427</td>
<td>0456</td>
<td>Excess Fines Court</td>
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<td>$111,031</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>GENERAL CONTINGENCY</td>
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<td></td>
<td>$92,060</td>
</tr>
</tbody>
</table>

**TOTAL** $111,031 $111,031

### TRANSFER BETWEEN FUNDS

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**TOTALS** $0 $0

ACTION REQUESTED: (Check all that apply)

- [ ] Budget appropriation by Board of Supervisors (4/5ths Vote Required): Amending the total amount available in the county budget, or in any one fund of the budget, or appropriating Reserve for Contingencies;

- [X] Transfer by Board of Supervisors (3/5ths Vote Required): Moving existing appropriations from one budget to another, or between categories within a budget unit;

JUSTIFICATION: To move appropriations for the purpose of remitting $111,031 to the State Treasurer as a result of a Court audit for Fiscal Years 2008-2009 to 2014-2015.

DEPT HEAD SIGNATURE: [Signature]

DATE: 6-16-17

APPROVED BY RES NO. 17-415 CLERK: [Signature]

DATE: 6-27-17

AUDITOR'S USE ONLY

BA #

Budget Revision Form Revised 11/95