

DEPARTMENT: Auditor

BY: Ken Hawkins

PHONE: 966-7606

RECOMMENDED ACTION AND JUSTIFICATION: (Policy Item: Yes ___ No ___)

The final payments for the promotional subsidy to the motels were intended to be paid in last year's budget, but due to closeout of accounting records, those amounts should be paid out of this year's budget. Fund Balance Available at the beginning of the budget year was reduced to take this into account, therefore, this is not a request for new funding, just a shift in the year in which these final bills are paid. However, anytime an increase in appropriations is made, the Auditor must receive Board consent for such action even though this is only an accounting adjustment between the fiscal years.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

If there are no changes in total expenditures or appropriation between the two years, the Board normally allows such accounting adjustments.

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

The Auditor's Office could accrue these expenditures to the last fiscal year, but this would throw our balances off from what our outside auditors have recorded.

COSTS: () Not Applicable

- A. Budgeted current FY \$ _____
- B. Total anticipated costs \$ _____
- C. Required additional funding \$ _____
- D. Internal transfers \$ _____

SPECIAL INSTRUCTIONS:
List the attachments and number the pages consecutively:

SOURCE: () 4/5ths Vote Required

- A. Unanticipated revenues \$ _____
- B. Reserve for contingencies \$ _____
- C. Source description: _____

Balance in Reserve for Contingencies, if approved: \$ _____

CLERK'S USE ONLY:

Res. No.: 97-26 Ord. No. _____
 Vote - Ayes: _____ Noes: _____
 Absent: _____ Abstained: _____
 Approved _____ () Denied _____
 () Minute Order Attached () No Action Necessary

ADMINISTRATIVE OFFICER'S RECOMMENDATION:
This item on agenda as:

- Recommended
- Not Recommended
- For Policy Determination
- Submitted with Comment
- Returned for Further Action

The foregoing instrument is a correct copy of the original on file in this office.

Date: _____
 ATTEST: MARGIE WILLIAMS, Clerk of the Board
 County of Mariposa, State of California
 By: _____
 Deputy

Comment: _____

A.O. Initials: _____

BUDGET ACTION FORM

FUND	DEPT/DIV	ACCOUNT	DESCRIPTION	INCREASE	DECREASE
305	0000	2420000	Motel promotional subsidy		47,740
305	0143	4940433		47,740	
001	0104	414-1090	GENERAL CONTINGENCY		
TRANSFER BETWEEN FUNDS					
TOTALS					

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;

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

JUSTIFICATION Transfer appropriations from 1995-96 to 1996-97 because accruals were not recorded in 1995-96. In addition, the amounts to be accrued did not have

DEPT HEAD SIGNATURE a true 6/30/96 invoice date, therefore, it was difficult to call these 95-96 accra

APPROVED BY RES NO. 97-26 CLERK [Signature] DATE 1-21-97

AUDITOR'S USE ONLY
BA #