



COUNTY OF SAN MATEO
Inter-Departmental Correspondence

County Manager's Office

DATE: October 24, 2001

BOARD MEETING DATE: October 30, 2001

TO: Honorable Board of Supervisors
FROM: John L. Maltbie, County Manager
SUBJECT: Appropriation Transfer Request (ATR)

Recommendation

Approve an ATR in the amount of \$1,245,116 transferring Unanticipated Revenue (\$446,441) and Intrafund Transfers (\$798,675) to Services and Supplies (\$1,002,822) and Fixed Assets (\$242,294) in order to re-appropriate contracts and ongoing projects carried forward from FY 2000-01.

Background and Discussion

At the close of FY 2000-01, a number of contracts and projects that were in-progress at year-end were not re-encumbered to ensure compliance with Generally Accepted Accounting Principles (GAAP) and the new GASB 34 requirements. The new GASB 34 modified accrual basis of accounting requires that revenues be realized in the same period as the related expenditures. This is called the matching principle. As a result, funding and related expenditures for contracts totaling \$446,441 and projects totaling \$798,675 were not rolled over (see attached list). This ATR ensures that sufficient appropriation is made to cover the costs of these contracts and projects.

Fiscal Impact

Funding is provided by Unanticipated Revenue (\$446,441) and existing appropriations in Non-Departmental Services (\$798,675). There is no Net County Cost impact.

Reappropriated Contracts & Projects
October 30, 2001

Department/Division	Vendor/Project Title	PO Number	Amount
EPS/Public Safety Communications	Telecommunications Engineering Associates	P0107222	\$45,054
DA/Family Support Division	Policy Studies Incorporated	P0107016	250,667
ESA/Planning & Building	C. Kell-Smith & Associates	P0107288	71,929
ESA/Planning & Building	Walter Hayes	P9802795	6,300
ESA/Planning & Building	Ralph Osterling Consultants	P0003390	19,972
ESA/Planning & Building	Christopher Joseph & Associates	P0107071	50,755
ESA/Planning & Building	Upp Geotechnology	P9903183	1,764
Information Services Department	Internet Analysis	Project	93,838
Information Services Department	e-Government Initiative	Project	250,000
Information Services Department	IFAS Upgrade	Project	212,543
Information Services Department	Telephone Upgrade	Project	242,294
	Total Reappropriation		<u><u>\$1,245,116</u></u>

**COUNTY OF SAN MATEO
APPROPRIATION TRANSFER REQUEST**

REQUEST NO.
ATR2-030

DEPARTMENT County Manager's Office DATE 10/30/01

1. REQUEST TRANSFER OF APPROPRIATIONS AS LISTED BELOW:

	C O D E S		AMOUNT	DESCRIPTION
	FUND OR ORG.	ACCOUNT		
From	Various	Various	1,245,116.00	See attached.
To	Various	Various	1,245,116.00	See attached.

Justification. (Attach Memo if Necessary)

Transfers Unanticipated Revenue (\$446,441) and Intrafund Transfers (\$798,675 to Services and Supplies (\$1,002,822) and Fixed Assets (\$242,294) in various budget units to ensure adequate appropriation to fund contracts and projects carried forward from FY 2000-01.

DEPARTMENT HEAD

BY: Regina Jaramales DATE 10/24/01
 Board Action Required Four-Fifths Vote Required Board Action Not Required

2. Board Action Required
Remarks:

COUNTY CONTROLLER

BY: [Signature] DATE 10.25.01

3. Approve as Requested
Remarks:

Approve as Revised

Disapprove

COUNTY MANAGER

BY: David Scannell DATE 10.25.01

DO NOT WRITE BELOW THIS LINE — FOR BOARD OF SUPERVISORS' USE ONLY

BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA

RESOLUTION TRANSFERRING FUNDS

RESOLUTION NO. _____

RESOLVED, by the Board of Supervisors of the County of San Mateo, that

WHEREAS, the Department hereinabove named in the Request for Appropriation, Allotment or Transfer of Funds has requested the transfer of certain funds as described in said Request; and

WHEREAS, the County Controller has approved said Request as to accounting and available balances, and the County Manager has recommended the transfer of funds as set forth hereinabove:

NOW, THEREFORE, IT IS HEREBY ORDERED AND DETERMINED that the recommendations of the County Manager be approved and that the transfer of funds as set forth in said Request be effected.

Regularly passed and adopted this _____ day of _____, 19____.

Ayes and in favor of said resolution:

Noes and against said resolution:

Supervisors: _____

Supervisors: _____

**COUNTY OF SAN MATEO
APPROPRIATION TRANSFER REQUEST (ATR)**

	<u>CODES</u>		Amount	Account Description	Budget Unit
	Org	Account			
FROM:	17310	1851	45,054	State Aid - Public Safety - Unanticipated	1730B
	18120	8141	798,675	IntraDepartmental Central Services	1800B
	25600	1863	85,227	Child Support Incentive Program - Unanticipated	2560B
	25600	1892	165,440	Child Support Enforcement - Unanticipated	2560B
	38100	2652	150,720	Project Cost Reimbursement - Unanticipated	3800B
			<u>\$ 1,245,116</u>		
TO:	17310	5856	45,054	Contract Special Program Services	1730B
	18360	5858	212,543	Other Professional Contract Services	1800B
	18420	5858	343,838	Other Professional Contract Services	1800B
	18640	7311	242,294	Fixed Assets - Equipment	1800B
	25600	5847	250,667	Contract Project Management	2560B
	38100	5856	71,929	Contract Special Program Services	3800B
	38100	5858	78,791	Other Professional Contract Services	3800B
			<u>\$ 1,245,116</u>		
Balance			<u>-</u>		