

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS  
OF THE COUNTY OF SAN BERNARDINO  
AND RECORD OF ACTION**

February 11, 2020

**FROM**

**ENSEN MASON, Auditor-Controller/Treasurer/Tax Collector**

**SUBJECT**

Auditor-Controller/Treasurer/Tax Collector Authorization to Use a Primary Fund Family Group to Determine Available Funds and Make Transfers as the Public Interest Requires

**RECOMMENDATION(S)**

1. Accept the Auditor-Controller/Treasurer/Tax Collector's recommendation to update the Primary Fund Family Group used to determine available funds.
  2. Adopt **Resolution No. 2020-11** authorizing the Auditor-Controller/Treasurer/Tax Collector to transfer money from one fund to another as the public interest requires, using the updated Primary Fund Family Group, as identified on Attachment A, to manage available cash.
- (Presenter: Tori Roberts, Assistant Auditor-Controller/Treasurer/Tax Collector, 382-7005)

**COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES**

**Operate in a Fiscally-Responsible and Business-Like Manner.**

**Pursue County Goals and Objectives by Working with Other Agencies.**

**FINANCIAL IMPACT**

Approval of the item will not impact Discretionary General Funding (Net County Cost). The updated Primary Fund Family Group will not affect the budgets or expenditure authority of its respective funds.

**BACKGROUND INFORMATION**

Government Code Section 25252 provides that the Board of Supervisors (Board) may authorize the County auditor-controller to transfer money from one fund to another. The use of funds in the County accounting system is primarily an accounting structure to facilitate the tracking of revenues and expenditures.

On December 9, 2008 (Item No. 48), the Board authorized the use of a "family of funds" concept to determine available funds. This authorization allowed the auditor-controller and treasurer functions to process appropriate expenditures of the County and Board-governed special districts (separate entities) from any legally available fund within the approved Primary Fund Family Group as long as the balances in the group of funds as a whole was positive overall and disbursements did not cause the group to become negative. On June 22, 2010 (Item No. 18), February 13, 2018 (Item No. 15), and June 25, 2019 (Item No. 19), the Board approved updates to the Primary Fund Family Group.

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Attachment A has been updated to reflect the most current Primary Fund Family Group. New grant fund 2371 (Future Communities Pilot Program 2020 – Remote Electronic Warrants Program) was added to the General Funds Family Group. The payroll clearing fund 8767 (Payroll Deduction – Administration Clearing) was added to the County Clearing Funds Family Group.

Special revenue and debt service funds are restricted funds that require specific authorization by the Board to be used for the general operating expenses of the County, and would need to be presented and requested separately.

Certain fiduciary funds (e.g., endowment funds and trust funds of other agencies) are not available for the general operating expenses of the County. The auditor-controller and treasurer functions have specific authorizations from school districts and self-governed districts identifying their particular “family of funds”.

**PROCUREMENT**

N/A

**REVIEW BY OTHERS**

This item has been reviewed by County Counsel (Robert F. Messinger, Principal Assistant County Counsel, 387-5455) on February 5, 2020; Finance (Carl Lofton, Administrative Analyst, 387-5404) on February 7, 2020; County Finance and Administration (Robert Saldana, Deputy Executive Officer, 387-5423) on February 7, 2020.

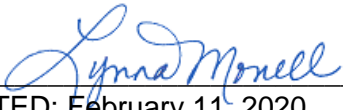
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Record of Action of the Board of Supervisors  
County of San Bernardino

**APPROVED (CONSENT CALENDAR)**

Moved: Robert A. Lovingood Seconded: Josie Gonzales  
Ayes: Robert A. Lovingood, Janice Rutherford, Dawn Rowe, Curt Hagman, Josie Gonzales

Lynna Monell, CLERK OF THE BOARD

BY   
DATED: February 11, 2020



cc: W/RESOLUTION  
File- Auditor-Controller/Treasure/Tax Collector w/attach  
la 02/14/2020