



AGENDA STAFF REPORT

Control: 26001667

MEETING DATE: 09/29/2026
LEGAL ENTITY TAKING ACTION: Board of Supervisors
BOARD OF SUPERVISORS DISTRICT(S): All Districts
SUBMITTING AGENCY/DEPARTMENT: Auditor-Controller
DEPARTMENT CONTACT PERSON(S): Andrew Hamilton, 714-834-2457
Salvador Lopez, 714-834-2470

SUBJECT: Fund/Budget Control Semi-Annual Report For Fiscal Year 2025-26

CEO CONCUR

Concur

COUNTY COUNSEL REVIEW

No Legal Objection

CLERK OF THE BOARD

CONSENT CALENDAR

3 Votes Board Majority

Budgeted: N/A**Current Year Cost:** N/A**Annual Cost:** N/A**Staffing Impact:** No**Sole Source:** No**Current Fiscal Year****Funding Source:** N/A**County Audit in Last 3****Revenue:** N/A**years:** No**Levine Act Review****Completed?** N/A**Prior Board Action:** 2/10/2026 #1

RECOMMENDED ACTION(S):

Receive and file the Fund/Budget Control Semi-Annual Report for Fiscal Year 2025-26.

SUMMARY:

Receiving and filing the Fund/Budget Control Semi-Annual Report for January 1, 2026 to June 30, 2026, complies with County Accounting Procedure F-3, "Requesting Establishment/Deletion of Funds and Budget Controls."

BACKGROUND INFORMATION:

County Accounting Procedure F-3, "Requesting Establishment/Deletion of Funds and Budget Controls," details the process to be followed by the departments, the Auditor-Controller and the County Executive Office (CEO) in establishing new Funds/Budget Controls and deleting obsolete Funds/Budget Controls from the County's Chart of Accounts. With the exception of School Funds maintained by the Treasurer-Tax Collector, the procedure calls for CEO review and concurrence with the establishment and/or deletion of Funds and Budget Controls that have not been authorized by the Board of Supervisors (Board).

Section 8 of the procedure contains a provision for submitting semi-annual reports to the Board listing new Funds and Budget Controls. As shown on the attached reports, three Funds/Budget Controls were

established between January 1, 2026 and June 30, 2026 (Attachment A). During this same period, 37 Funds/Budget Controls were closed at the request of the controlling department (Attachment B). Supporting documents for the closure of the Funds and Budget Controls are available at the Auditor-Controller's Office.

Prior Board Action:

On February 10, 2026, the Board approved the Fund/Budget Control Semi-Annual Report for the period of July 1, 2025 to December 31, 2025.

FINANCIAL IMPACT:

N/A

STAFFING IMPACT:

N/A

REVIEWING AGENCIES/DEPARTMENTS:

N/A

ATTACHMENTS:

Attachment A - FY 2025-26 Semi-Annual Report New Fund-Budget Control for January - June 2026

Attachment B - FY 2025-26 Semi-Annual Report Closed Fund-Budget Control for January - June 2026