



Agenda Date: 8/7/2007
Agenda Placement: 6P

NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

TO: Board of Supervisors
FROM: Pamela Kindig - Auditor-Controller
Auditor - Controller
REPORT BY: Pamela Kindig, Auditor-Controller, 253-4647
SUBJECT: Authorization to prepare additional accounting entries to close financial books for the fiscal year ending June 30, 2007

RECOMMENDATION

Auditor-Controller requests authorization to prepare additional accounting entries to close the financial books for the Fiscal Year ended June 30, 2007.

EXECUTIVE SUMMARY

The Auditor-Controller's Department prepared a memorandum for the Board of Supervisor's July 31, 2007 meeting detailing specific actions needed to close the financial records for the 2006-2007 fiscal year. The specific actions were unanimously authorized by the Board of Supervisors. Subsequent to the meeting and during the final reconciliation of the various increases and decreases to designations, it was determined that journal entries for two designation increases were omitted from the memorandum and designation detail that was distributed at the meeting. The requested action would authorize these additional journal entries.

FISCAL IMPACT

Is there a Fiscal Impact?	Yes
Is it currently budgeted?	No
What is the revenue source?	The accounting entries will utilize Fiscal Year 2006-2007 receivables and fund balance.
Is it Mandatory or Discretionary?	Discretionary
Discretionary Justification:	The Board's approval of these entries will enable the books to be properly closed out at year-end. The final numbers resulting from the entries will be one of the determining factors in preparing adjustments to the 2007-

	2008 budget.
Is the general fund affected?	Yes
Future fiscal impact:	This is an annual accounting process performed at year-end closing. The effect on the 2007-2008 general fund budget will be determined based on the significance of the entries.
Consequences if not approved:	The County would not be in compliance with general accounting and budgeting practices.
Additional Information:	

ENVIRONMENTAL IMPACT

The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

The Auditor-Controller's Department prepared a memorandum for the Board of Supervisor's July 31, 2007 meeting detailing specific actions needed to close the financial records for the 2006-2007 fiscal year. The specific actions were unanimously authorized by the Board of Supervisors. Subsequent to the meeting and during the final reconciliation of the various increases and decreases to designations, we determined that journal entries for two designation increases were omitted from the memorandum and designation detail that was distributed at the meeting. The additional designation increases that require approval are as follows:

- | H&HS Mental Health Cost Report Payback - Increase an existing designation by \$159,136.86. The source of the increase is overrealized billing receivables and will be used for potential mental cost report paybacks. Total designation will be \$655,731.76.
- | H&HS EMS Medical Cache Trailers - Increase an existing designation by \$700.00. The increase will continue to satisfy agreements with the cities of Napa County. Total designation will be \$1,400.00

Attached is the revised designation detail for fiscal year 2006-2007 with the two requested increases highlighted.

SUPPORTING DOCUMENTS

A . 2006-2007 Designation Detail

CEO Recommendation: Approve

Reviewed By: Karen Gratton