

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: December 3, 2019	TYPE OF AGENDA ITEM: <input type="checkbox"/> Regular <input type="checkbox"/> Timed <input checked="" type="checkbox"/> Consent
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DEPARTMENT: Public Health
APPROVING PARTY: Vickie Clark, Director
PHONE NUMBER: (530) 993-6700

AGENDA ITEM: Resolution Authorizing the Auditor to make certain transfers

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION: Please see attached memo

FUNDING SOURCE: 0515610
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$ 15,026.00 One Time Expense

ARE ADDITIONAL PERSONNEL REQUIRED?

 Yes, -- --
 No

IS THIS ITEM ALLOCATED IN THE BUDGET? Yes No

IS A BUDGET TRANSFER REQUIRED? Yes No

SPACE BELOW FOR CLERK'S USE

<p>BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken</p>	<p><input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____</p>	<p>Resolution 2019- _____ Agreement 2019- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus</p>
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COMMENTS:

CLERK TO THE BOARD

DATE

Memorandum

To: Sierra County Board of Supervisors

From: Vickie Clark, Director of Public Health and Social Services

Reference: Agenda Item

Date of memo: November 20, 2019

Date of Board Meeting: December 3, 2019

Requested Action: Resolution Authorizing the Auditor to make certain transfers

Mandated by:

Funding

Budgeted? Yes No

Increase	\$15,026.00	Pan Flu 8915614-7600 Budget Transfer Out
Increase	\$15,026.00	Public Health Operating 0515610-4711 Budget Transfer In
Difference	0	

Background Information:

During the course of reconciling first quarter of 2019-2020 for Pan Flu it was discovered the 2018-2019 Pan Flu advance received on February 19, 2020 was overlooked in the 3rd and 4th quarter reconciliations during the 18/19 FY.

The Department of Health Care Services did not release the 1st quarter advance to Sierra County in a timely manner during the 2018-2019 FY. The advance is usually received in either October or November following the close of the FFY. When an advance is delayed, it is standard practice in Sierra County for Public Health Realignment to cover the expenditures until the advance is received to avoid negative balances in their operating accounts. This becomes a reconciliation item the quarter after the advance is received and Public Health realignment is reimbursed from the operating account. This process was overlooked in the 3rd and 4th quarters of FY 2018/2019.

A journal has been created to establish an audit trail showing how the funds should have been treated during the 18/19 DY and to reimburse Public Health realignment for the funds expended on behalf of Pan Flu in the Jul-Sep 2018 quarter.

Potential Issues to consider:

Alternatives or Impacts of disapproval:

**BOARD OF SUPERVISORS
COUNTY OF SIERRA
STATE OF CALIFORNIA**

RESOLUTION NO. _____

**IN THE MATTER OF
AUTHORIZING THE AUDITOR
TO MAKE CERTAIN TRANSFERS**

WHEREAS the Board of Supervisors may authorize the Auditor to make budget changes pursuant to Government Code § 29125, and;

WHEREAS, the trust transfer from the Pan Flu Trust 8915614 for FY 18/19 was not completed during the fiscal year;

WHEREAS, the funds needed to be transferred during the 19/20 FY to true up account balances;

NOW THEREFORE BE IT RESOLVED, the Sierra County Board of Supervisors authorizes the Auditor to make the following adjustment to Public Health Pan Flu:

Increase:	Budget Transfer Out	8915614-7600	\$15,026
Increase:	Budget Transfer In	0515610-4711	\$15,026

ADOPTED by the Board of Supervisors of the County of Sierra on the 3rd day of December, 2019, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

COUNTY OF SIERRA

PAUL ROEN
Chairman

ATTEST:

APPROVED AS TO FORM:

HEATHER FOSTER
Clerk of the Board

DAVID PRENTICE
County Counsel