

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
ACTION AGENDA SUMMARY

DEPT: Auditor-Controller *Byr Steph* BOARD AGENDA # *B-5
Urgent Routine AGENDA DATE December 18, 2007
CEO Concurs with Recommendation YES NO 4/5 Vote Required YES NO
(Information Attached)

SUBJECT:

Approval to Accept the Auditor-Controller's Report on Stanislaus County's Revolving Funds as of June 30, 2007

STAFF RECOMMENDATIONS:

Accept the Auditor-Controller's report on Stanislaus County's revolving funds as of June 30, 2007.

FISCAL IMPACT:

The total amount of the Revolving Funds as of June 30, 2007 was \$124,757.62. Of that total, \$71,245.00 was from the General Fund; \$42,976.00 was from Special Revenue; \$5,625.12 was from the Enterprise Funds; \$1,200.00 was from the Internal Service Funds; and \$3,711.50 was from the Trust and Agencies. One new Revolving Fund and one new Change Fund were added over the prior Fiscal Year.

(Continued on Page 2)

BOARD ACTION AS FOLLOWS:

No. 2007-997

On motion of Supervisor Mayfield, Seconded by Supervisor Grover
and approved by the following vote,

Ayes: Supervisors: Mayfield, Grover, Monteith, DeMartini, and Chairman O'Brien

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1) X Approved as recommended

2) _____ Denied

3) _____ Approved as amended

4) _____ Other:

MOTION:

Christine Ferraro

ATTEST: CHRISTINE FERRARO TALLMAN, Clerk

File No.

FISCAL IMPACT (Continued)

There were two losses requiring reporting that occurred during Fiscal Year ended June 30, 2007. On October 23, 2006, the Health Services Agency reported a cash box shortage in the amount of \$100.00. On May 28, 2007, the Parks Department reported a shortage of \$50.00 from the Woodward Reservoir. Both of these shortages were investigated by the Internal Audit Division and were subsequently replenished by the Auditor's Office.

DISCUSSION:

A revolving fund is an account into which a fixed amount of money is placed for the purpose of minor disbursements or disbursements for a specific purpose (e.g., postage due). When disbursements are made, a voucher is completed to record the date, amount, nature and purpose. From time to time, a report with substantiating vouchers is prepared; the account is replenished for the exact amount of the disbursements and appropriate general ledger accounts are charged. The total of cash plus substantiating vouchers always should equal the total fixed amount of money set aside in the revolving fund.

Pursuant to Government Code Section 29321.1, "...the county auditor shall...render a written report to the board at the end of each fiscal year identifying the revolving funds in existence during the fiscal year, the amount of such fund, and the officer using the fund."

On December 5, 1989, the Board of Supervisors by resolution authorized the Auditor to "perform the function of the Board in establishing, increasing, reducing or discontinuing any of the revolving funds provided for in this article." Pursuant to the authority granted the Auditor, new funds have been established during the year. The establishment of revolving funds that exceed \$1,000 must still have Board approval.

POLICY ISSUE:

The Board must confirm that the utilization and establishment of revolving funds is consistent with the Government Code section.

STAFFING IMPACT:

None.

Stanislaus County
Imprest Cash Lead Schedule
June 30, 2007

<u>Department</u>	<u>Address</u>	<u>Change Fund</u>	<u>Special Fund</u>	<u>Revolving Fund</u>	<u>Total</u>
GENERAL FUNDS					
Ag Commissioner	725 County Ctr III Dr				
Weights & Measures				\$600.00	\$600.00
Modesto Office		\$100.00			\$100.00
Patterson Office	103 S 1st St	\$25.00			\$25.00
Oakdale Office	551 Center St	\$10.00			\$10.00
Revolving Fund				\$50.00	\$50.00
Animal Services	2846 Finch Rd				
Rabies Control		\$300.00			\$300.00
Rabies Control				\$100.00	\$100.00
Change Fund		\$400.00			\$400.00
Auditor-Controller					
Postage Trust-Postage Due	(On deposit with the Post Office)			\$4,000.00	\$4,000.00 ***
Assessor	1010 10th St. 2nd Flr				
Postage Due				\$25.00	\$25.00
Change Fund		\$150.00			\$150.00
Board of Supervisors	1010 10th St. 6th Flr				
Petty Cash				\$30.00	\$30.00
Clerk-Recorder	1021 I Street, 1st Floor				
Elections		\$50.00			\$50.00
Clerk Recorders		\$400.00			\$400.00
Clerk Recorders petty cash				\$200.00	\$200.00
Vital Statistics		\$100.00			\$100.00
Cooperative Extension	733 County Ctr III Dr	\$100.00			\$100.00
Coroner	939 Oakdale Rd	\$50.00			\$50.00
District Attorney	1100 I Street Rm 220		\$5,000.00 *		\$5,000.00
Envirmental Resources					
Oakdale Bulky Drop Off	Change Fur 551 S. Center St Oakdale	\$200.00			\$200.00
Fire Safety	929 Oakdale Rd				
Revolving				\$25.00	\$25.00
Change Fund		\$25.00			\$25.00
General Services Agency	1010 10th St. 5th Floor				
Mail Clerk				\$10.00	\$10.00
Bulk Mailing Permit	(On deposit with the Post Office)			\$2,500.00	\$2,500.00 ***
Honor Farm	8224 W Grayson Rd			\$100.00	\$100.00
Juvenile Hall	2215 Blue Gum Ave				
Transportation Fund				\$400.00	\$400.00
Parks	1716 Morgan Rd				
Modesto Reservoir		\$2,525.00		\$50.00	\$2,575.00 *
Woodward Reservoir		\$1,450.00		\$250.00	\$1,700.00 *
Frank Raines Park		\$25.00			\$25.00
La Grange Park		\$90.00			\$90.00
Parks Permits Change Fund		\$25.00			\$25.00
Modesto Reservoir - Gas		\$200.00			\$200.00
Modesto Reservoir - Gas		\$200.00			\$200.00
Planning	1010 10th St. 3rd Floor	\$30.00			\$30.00
Probation	2215 Blue Gum Ave	\$200.00			\$200.00

Stanislaus County
Imprest Cash Lead Schedule
June 30, 2007

<u>Department</u>	<u>Address</u>	<u>Change Fund</u>	<u>Special Fund</u>	<u>Revolving Fund</u>	<u>Total</u>
Public Administrator Probate	939 Oakdale Rd.			\$10,000.00	\$10,000.00 *
Public Defender Postage Due	948 11th St #L4			\$25.00	\$25.00
Public Works					
Building Inspection	1010 10th St. 3rd Flr	\$50.00			\$50.00
Building Division	1010 10th St. 4th Flr	\$50.00			\$50.00
Demolition	1010 10th St. 4th Flr			\$30,000.00	\$30,000.00 **
Sheriff					
Civil Division	1100 I St #102	\$150.00			\$150.00
Petty Cash	1100 I St #401			\$300.00	\$300.00
Fingerprint	1100 I St #100	\$200.00			\$200.00
Alternate Work Program	826 - 12th St	\$100.00			\$100.00
Women's Facility	949 Oakdale Rd			\$75.00	\$75.00
Live Scan Room Change Fund	250 E. Hackett	\$100.00			\$100.00
Adult Detention Support Service	250 E. Hackett			\$100.00	\$100.00
Treasurer-Tax Collector	1010 10th St. 2nd Flr				
Over, Short, Postage Due				\$300.00	\$300.00
Registered Mail, Writs of Execution	Farmers & Merchant Bank			\$5,000.00	\$5,000.00 *
Change Fund		\$3,000.00			\$3,000.00
Collection Division		\$1,800.00			\$1,800.00
TOTAL GENERAL FUND		\$12,105.00	\$5,000.00	\$54,140.00	\$71,245.00
SPECIAL REVENUE					
Behavioral Health & Recovery	800 Scenic				
Change Fund		\$50.00			\$50.00
Petty Cash				\$80.00	\$80.00
Homeless				\$8,000.00	\$8,000.00 *
Emergency Revolving Fund				\$120.00	\$120.00
WMRS Change Fund	1100 Kansas Ave Ste A	\$50.00			\$50.00
TRS Change Fund		\$50.00			\$50.00
Alcohol & Drug Treatment Program				\$51.00	\$51.00
Stanislaus Recovery Center	1904 Richland Ave Ceres	\$200.00			\$200.00
Child Support Services	251 E Hackett Rd				
Revolving	Bank of the West			\$100.00	\$100.00 *
Community Service Agency	251 E Hackett Rd				
Vital Statistics	Bank of the West			\$2,500.00	\$2,500.00 *
Revolving	Bank of the West			\$1,900.00	\$1,900.00 *
Cashier		\$300.00			\$300.00
Office Services				\$500.00	\$500.00
Postage Due				\$22,000.00	\$22,000.00
Emergency Client Services				\$250.00	\$250.00
Turlock Out Station		\$200.00			\$200.00
District Attorney					
Auto Theft Petty Cash				\$200.00	\$200.00
Environmental Resource	1716 Morgan Rd	\$700.00			\$700.00
Petty Cash	3800 Cornucopia Way, Ste C			\$100.00	\$100.00
Health Services Agency					
Vital Statistics	820 Scenic	\$100.00			\$100.00
Communicable Disease	820 Scenic	\$350.00			\$350.00
Crippled Children	2501 McHenry #E			\$2,500.00	\$2,500.00 *
Aids Case Management	2030 Coffee Rd			\$1,000.00	\$1,000.00 *

Stanislaus County
Imprest Cash Lead Schedule
June 30, 2007

<u>Department</u>	<u>Address</u>	<u>Change Fund</u>	<u>Special Fund</u>	<u>Revolving Fund</u>	<u>Total</u>
Library					
Main-Circulation	1500 I Street	\$200.00			\$200.00
Main-Xerox		\$100.00			\$100.00
Main-Reference		\$50.00			\$50.00
Ceres	2250 Magnolia Ave, Ceres	\$100.00			\$100.00
Hughson	6935 Hughson Ave, Hughson	\$50.00			\$50.00
Newman	1305 Kern, Newman	\$50.00			\$50.00
Salida	4520 Broadway, Salida	\$150.00			\$150.00
Turlock	550 Mineret Ave	\$80.00			\$80.00
Waterford		\$50.00			\$50.00
Keys		\$50.00			\$50.00
Oakdale		\$70.00			\$70.00
Denair		\$50.00			\$50.00
Empire		\$50.00			\$50.00
Patterson		\$50.00			\$50.00
Riverbank		\$50.00			\$50.00
Share Acct- Safety Deposit Box	1419 J St, Modesto			\$25.00	\$25.00
Sheriff					
Cal MMET Petty Cash	250 E. Hackett Rd			\$500.00	\$500.00
TOTAL SPECIAL REVENUE		\$3,150.00	\$0.00	\$39,826.00	\$42,976.00
ENTERPRISE FUNDS					
Behavioral Health & Recovery					
Change Fund	800 Scenic	\$25.00			\$25.00
Stanislaus Behavioral Health Center	1501 Claus Rd	\$250.12			\$250.12
Fink Road Landfill					
Fink Road Landfill	4000 Fink Rd, Crows Landing	\$1,000.00			\$1,000.00
Hospital					
Business Office	830 Scenic Dr			\$950.00	\$950.00
Urgent Care		\$300.00			\$300.00
Hughson Clinic		\$300.00			\$300.00
Family Practice		\$100.00			\$100.00
Outpatient		\$150.00			\$150.00
Specialty Clinic		\$200.00			\$200.00
Laboratory		\$100.00			\$100.00
Radiology		\$100.00			\$100.00
Ceres Medical Office		\$200.00			\$200.00
MAB Pediatrics		\$150.00			\$150.00
MAB Primary Medical Physicians		\$50.00			\$50.00
Physical Therapy (REHAB)		\$100.00			\$100.00
Business Office Petty Cash				\$350.00	\$350.00
Business Office Window		\$100.00			\$100.00
Family Planning					
Turlock	820 Scenic Dr	\$300.00			\$300.00
McHenry		\$300.00			\$300.00
West Modesto Clinic					
	Paradise Rd	\$300.00			\$300.00
PW Transit					
Transit - Postage Due	(On deposit at Post Office)			\$300.00	\$300.00 ***
TOTAL ENTERPRISE FUNDS		\$4,025.12	\$0.00	\$1,300.00	\$5,325.12

Stanislaus County
Imprest Cash Lead Schedule
June 30, 2007

<u>Department</u>	<u>Address</u>	<u>Change Fund</u>	<u>Special Fund</u>	<u>Revolving Fund</u>	<u>Total</u>
INTERNAL SERVICE FUNDS					
Risk Management	1010 10th St.				
General Liability - Minor Claims				\$1,000.00	\$1,000.00
Strategic Business Technology	801 11th St, Ste 4100				
SBT Local Purchases				\$200.00	\$200.00
TOTAL INTERNAL SERVICE FUNDS		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,200.00</u>	<u>\$1,200.00</u>
TRUST AND AGENCIES					
Law Library	1101 - 13th St	\$55.00		\$3,556.50	\$3,611.50 *
StanCera	1010 10th St Ste 5800			\$50.00	\$50.00
Stan COG	1025 15th St	\$50.00			\$50.00
TOTAL TRUST AND AGENCIES		<u>\$105.00</u>	<u>\$0.00</u>	<u>\$3,606.50</u>	<u>\$3,711.50</u>
TOTAL ALL IMPREST CASH FUNDS		<u>\$19,385.12</u>	<u>\$5,000.00</u>	<u>\$100,072.50</u>	<u>\$124,457.62</u>

* Held in outside checking account.

** Held in County Treasury.

***On deposit with the Post Office.