

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

Sam Haugh
DEPT: Auditor-Controller

BOARD AGENDA # *B-1
AGENDA DATE November 25, 2008
4/5 Vote Required YES NO

Urgent Routine

CEO Concurs with Recommendation YES NO
(Information Attached)

SUBJECT:

Approval to Accept the Auditor-Controller's Report on Stanislaus County's Revolving Funds as of June 30, 2008 - Auditor-Controller

STAFF RECOMMENDATIONS:

Accept the Auditor-Controller's report on Stanislaus County's revolving funds as of June 30, 2008.

FISCAL IMPACT:

The total amount of the Revolving Funds as of June 30, 2008 was \$98,907.50. Of that total, \$40,970.00 was from the General Fund; \$48,226.00 was from Special Revenue; \$4,800.00 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.

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BOARD ACTION AS FOLLOWS:

No. 2008-796

On motion of Supervisor O'Brien, Seconded by Supervisor Grover
and approved by the following vote,
Ayes: Supervisors: O'Brien, Grover, Monteith, and Vice Chairman DeMartini
Noes: Supervisors: None
Excused or Absent: Supervisors: Mayfield
Abstaining: Supervisor: None

- 1) Approved as recommended
- 2) Denied
- 3) Approved as amended
- 4) Other:

MOTION:

ATTEST: *Christine Ferraro*
CHRISTINE FERRARO TALLMAN, Clerk

Approval to Accept the Auditor-Controller's Report on Stanislaus County's Revolving Funds as of June 30, 2008 - Auditor-Controller

FISCAL IMPACT (continued):

There were three losses requiring reporting that occurred during Fiscal Year ended June 30, 2008. On August 28, 2007, the Library-Main Branch reported a cash shortage in the amount of \$7.55 from the copier change box. On October 9, 2007, the Salida Branch Library reported a cash theft of \$170.00 when their safe and contents were stolen from the building. And lastly, the Parks Department reported a shortage of \$100.00 from the Woodward Reservoir main entrance station on August 9, 2007. All of these shortages were investigated by the Internal Audit Division and were subsequently replenished by the Auditor-Controller'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-Controller 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-Controller, 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. This item supports the Board of Supervisors priority of Efficient delivery of public services.

STAFFING IMPACT:

There are no staffing impacts associated with this item.

Stanislaus County
Imprest Cash Lead Schedule
June 30, 2008

<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
Environmental Resources					
Oakdale Bulky Item Change Fund	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

Stanislaus County
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<u>Department</u>	<u>Address</u>	<u>Change Fund</u>	<u>Special Fund</u>	<u>Revolving Fund</u>	<u>Total</u>
Probation	2215 Blue Gum Ave	\$200.00			\$200.00
Public Administrator	939 Oakdale Rd.				
Probate				\$10,000.00	\$10,000.00 *
Public Defender	948 11th St #L4				
Postage Due				\$25.00	\$25.00
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
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		\$11,905.00	\$5,000.00	\$24,065.00	\$40,970.00
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
CERT Petty Cash		\$100.00			\$100.00
Child Support Services	251 E Hackett Rd				
Revolving	Bank of the West			\$100.00	\$100.00 *
Community Service Agency	251 E Hackett Rd				
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
Environmental Resource					
Frank Raines Change Fund		\$450.00			\$450.00 ****
Change Fund	3800 Cornucopia Way, Ste C	\$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			\$7,950.00	\$7,950.00 *
IHCP Change Fund	820 Scenic	\$50.00			\$50.00

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<u>Department</u>	<u>Address</u>	<u>Change Fund</u>	<u>Special Fund</u>	<u>Revolving Fund</u>	<u>Total</u>
Library					
	1500 I Street				
Main-Circulation		\$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
Petty Cash	1500 I Street	\$100.00			\$100.00
Planning					
Building Inspection	1010 10th St. 3rd Flr	\$50.00			\$50.00
Building Division	1010 10th St. 4th Flr	\$50.00			\$50.00
Sheriff					
Auto Theft Petty Cash				\$200.00	\$200.00
Cal MMET Petty Cash	250 E. Hackett Rd			\$500.00	\$500.00
TOTAL SPECIAL REVENUE		\$3,950.00	\$0.00	\$44,276.00	\$48,226.00
ENTERPRISE FUNDS					
Fink Road Landfill					
Fink Road Landfill	4000 Fink Rd, Crows Landing	\$1,000.00			\$1,000.00
Hospital					
	830 Scenic Dr				
Business Office				\$950.00	\$950.00
Hughson Clinic		\$300.00			\$300.00
Outpatient		\$150.00			\$150.00
Specialty Clinic		\$200.00			\$200.00
Ceres Medical Office		\$200.00			\$200.00
MAB Pediatrics		\$100.00			\$100.00
Physical Therapy (REHAB)		\$100.00			\$100.00
Business Office Petty Cash				\$350.00	\$350.00
Business Office Window		\$100.00			\$100.00
Family Planning					
	820 Scenic Dr				
Turlock		\$300.00			\$300.00
McHenry		\$300.00			\$300.00
West Modesto Clinic	Paradise Rd	\$450.00			\$450.00
PW Transit					
Transit - Postage Due	(On deposit at Post Office)			\$300.00	\$300.00 ***
TOTAL ENTERPRISE FUNDS		\$3,200.00	\$0.00	\$1,600.00	\$4,800.00

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INTERNAL SERVICE FUNDS					
Risk Management	1010 10th St.				
General Liability - Minor Claims				\$1,000.00	\$1,000.00
Strategic Business Technology					
SBT Local Purchases	801 11th St, Ste 4100			\$200.00	\$200.00
TOTAL INTERNAL SERVICE FUNDS		\$0.00	\$0.00	\$1,200.00	\$1,200.00
TRUST AND AGENCIES					
Law Library	1101 - 13th St	\$55.00		\$3,556.50	\$3,611.50 *
StanCERA	832 12th St			\$50.00	\$50.00
Stan COG	1025 15th St	\$50.00			\$50.00
TOTAL TRUST AND AGENCIES		\$105.00	\$0.00	\$3,606.50	\$3,711.50
TOTAL ALL IMPREST CASH FUNDS		\$19,160.00	\$5,000.00	\$74,747.50	\$98,907.50

- * Held in outside checking account.
- ** Held in County Treasury.
- ***On deposit with the Post Office.
- **** Needs to be adjusted to General Fund