

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

DEPT: Auditor- Controller *SPK*

BOARD AGENDA # *B-10

Urgent

Routine

AGENDA DATE October 30, 2012

CEO Concurs with Recommendation YES NO
(Information Attached)

4/5 Vote Required YES NO

SUBJECT:

Approval to Accept the Auditor-Controller's Report on Stanislaus County's Revolving Funds as of June 30, 2012

STAFF RECOMMENDATIONS:

Accept the Auditor-Controller's report on Stanislaus County's revolving funds as of June 30, 2012.

FISCAL IMPACT:

The total amount of the revolving funds as of June 30, 2012 was \$145,682. Of that total, \$90,835 is accounted for and reported in the General Fund; \$45,285 accounted for and reported in Special Revenue Funds; \$4,850 accounted for and reported in Enterprise Funds; \$700 is accounted for and reported in Internal Service Funds; and \$4,012 is accounted for and reported in Trust and Agency Funds. One new revolving Fund was added over the prior Fiscal Year. Please refer to Attachment A for a detailed listing of the revolving funds.

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BOARD ACTION AS FOLLOWS:

No. 2012-535

On motion of Supervisor Chiesa, Seconded by Supervisor Withrow
and approved by the following vote,

Ayes: Supervisors: Chiesa, Withrow, Monteith, De Martini and Chairman O'Brien

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1) 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 seven revolving fund changes requiring reporting during Fiscal Year ending June 30, 2012:

Three revolving funds were closed during Fiscal Year 2011-2012. Two departments, Child Support Services and Health Services Agency chose to close a revolving fund in each department when the departments determined there was no longer a need. The amounts assigned to these funds were \$500 to Child Support services and \$1,318 to Health Services Agency. The Department of Environmental Resources chose to close a revolving fund in the amount of \$200 when one of their programs was discontinued. Total cash returned to the County Treasury for these transactions was \$2,018.

The Chief Executive Office-Risk Management division reported \$1,000 in the general ledger imprest cash balance. However, the physical count was \$500. Employees of the division researched records from the prior years and were able to determine the actual balance of the revolving fund has been \$500 rather than the \$1,000, since November 1996. The Chief Executive Office-Risk Management division was charged \$500, the difference between the general ledger balance and the physical count. Health Services Agency was charged for the cash shortage of \$50 for the revolving fund in which the physical count was \$950 compared to the \$1,000 general ledger imprest cash balance. The cash shortage was extensively researched by Health Services Agency personnel and steps were taken to strengthen the internal control procedures over the revolving funds. The Law Library was charged a cash shortage expense. The general ledger imprest cash balance was \$3,556.50 compared to the physical count of \$3,000, resulting in cash shortage of \$556.50. In summary, a total of \$1,106.50 was recognized as cash short expense as a result of physical count being less than the balance in the general ledger.

One revolving fund was reestablished during the year for the Law Library with a balance of \$112 to accurately report the cash register change fund used for daily customer activity. The revolving fund for Law Library had been historically reported with a balance of \$55. The Law Library acquired a cash register many years ago and added this \$55 revolving fund to the existing cash register change fund of \$57. Due to a miscommunication between the Agency and the Auditor-Controller's Office in the prior year a need to reestablish the revolving fund was required to correctly reconcile the accounting records with the cash on hand at the Agency.

The total amount adjusted in the revolving funds during Fiscal Year ending June 30, 2012 was a total decrease of \$3,012.50.

DISCUSSION:

A revolving fund is an account into which a fixed amount of money is established by an advance of funds, without charge to an appropriation, 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. At the appropriate 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 should always 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, changes to the revolving funds have occurred during the fiscal year. The establishment of revolving funds that exceed \$1,000 must still have Board approval.

POLICY ISSUE:

Acceptance of this report supports the Board's priorities of "Efficient delivery of public services" by helping improve the efficiency of County government processes. The Board must also confirm that the utilization and establishment of revolving funds is consistent with Government Code section 29321.1.

STAFFING IMPACT:

There are no staffing impacts associated with the adoption of this report. The Auditor-Controller's Office will continue to monitor and track the various funds and accounts maintained by departments.

CONTACT INFORMATION:

Lauren Klein, CPA Auditor-Controller (209) 525-6576

Stanislaus County
Revolving Fund Schedule
June 30, 2012

<u>Department</u>	<u>Address</u>	<u>Change Fund</u>	<u>Special Fund</u>	<u>Revolving Fund</u>	<u>Total</u>
<u>GENERAL FUNDS</u>					
Agricultural Commissioner Weights & Measures Modesto Office	3800 Cornucopia Way, Ste B, Modesto	\$100.00		\$600.00	
Auditor-Controller Postage Trust-Postage Due	1010 10th St. 5th Flr, Modesto			4,000.00	***
Assessor Postage Due Change Fund	1010 10th St. 2nd Flr, Modesto	100.00		25.00	
Board of Supervisors Petty Cash	1010 10th St. 6th Flr, Modesto			30.00	
Clerk-Recorder Elections Clerk-Recorder Clerk-Recorder Vital Statistics Clerk-Recorder	1021 I Street, 1st Floor, Modesto	50.00 200.00 200.00 200.00		200.00	
Cooperative Extension	3800 Cornucopia Way, Ste A	100.00			
District Attorney Interstate Witness Contact Witness Protection Program	832 12th Street. Ste 300		\$5,000.00 * 50,000.00 *		
General Services Agency Bulk Mailing Permit	1010 10th St. 5th Floor, Modesto On deposit with the Post Office			2,500.00	***
Parks Modesto Reservoir Woodward Reservoir Frank Raines Park La Grange Park Parks Permits Change Fund Modesto Reservoir - Gas Modesto Reservoir - Gas	3800 Cornucopia Way, Ste C, Modesto	2,525.00 2,350.00 475.00 250.00 25.00 200.00 200.00		50.00 250.00	
Planning	1010 10th St. 3rd Floor, Modesto	30.00			
Probation	2215 Blue Gum Ave, Modesto	200.00			
Public Administrator Probate	250 E. Hackett, Modesto			10,000.00	*
Public Defender Postage Due	1021 I St, 3rd Flr, Ste 3500, Modesto			25.00	

Stanislaus County
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June 30, 2012

<u>Department</u>	<u>Address</u>	<u>Change Fund</u>	<u>Special Fund</u>	<u>Revolving Fund</u>	<u>Total</u>
Sheriff					
Civil Division	801 11th St, Ste 2200, Modesto	150.00			
Petty Cash	250 E. Hackett, Modesto			300.00	
Fingerprint	250 E. Hackett, Modesto	200.00			
Alternate Work Program	801 11th St, Ste 3100, Modesto	200.00			
Treasurer-Tax Collector					
Over, Short, Postage Due	1010 10th St. 2nd Flr, Modesto			300.00	
Registered Mail, Writs of Execution				5,000.00	*
Change Fund		3,000.00			
Collection Division		1,800.00			
TOTAL GENERAL FUND		\$12,555.00	\$55,000.00	\$23,280.00	\$90,835.00
<u>SPECIAL REVENUE</u>					
Area Agency on Aging					
Petty Cash	121 Downey Ave., Suite 102			\$200.00	
Behavioral Health & Recovery					
Change Fund	800 Scenic Drive, Modesto	\$50.00			
Petty Cash				80.00	
Homeless				8,000.00	*
Emergency Revolving Fund				120.00	
WMRS Change Fund	500 N. 9th St, Modesto	50.00			
TRS Change Fund		50.00			
Stanislaus Recovery Center	1904 Richland Ave, Ceres	200.00			
Training Change Fund		100.00			
Child Support Services					
Revolving	251 E Hackett Rd, Modesto			100.00	*
Community Service Agency					
Revolving	251 E Hackett Rd, Modesto			1,900.00	*
Cashier		300.00			
Office Services				500.00	
Postage Due				22,000.00	
Emergency Client Services				250.00	
Turlock Out Station	101 Lander Ave Turlock	200.00			
District Attorney					
Child Abduction Unit	832 12th Street, Suite 300		\$5,000.00		*
Environmental Resource					
Change Fund	3800 Cornucopia Way, Ste C, Modesto	700.00			
Petty Cash				100.00	
Health Services Agency					
Vital Statistics	820 Scenic Drive, Modesto	100.00			
Communicable Disease		950.00			
Crippled Children				2,500.00	*
IHCP Change Fund		50.00			

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Library					
Main-Circulation	1500 I Street, Modesto	300.00			
Main-Xerox	1500 I Street, Modesto	100.00			
Main-Reference	1500 I Street, Modesto	100.00			
Ceres	2250 Magnolia Ave, Ceres	100.00			
Hughson	2412 A Third St, Hughson	50.00			
Newman	1305 Kern, Newman	50.00			
Salida	4835 Sisk Rd, Salida	150.00			
Turlock	550 Mineret Ave, Turlock	140.00			
Waterford	324 E St, Waterford	50.00			
Keyes	4420 Maud Ave, Keyes	50.00			
Oakdale	151 S. First Ave. Oakdale	70.00			
Denair	4801 Kersey, Denair	50.00			
Empire	18 S. Abbie, Empire	50.00			
Patterson	46 N. Salado, Patterson	50.00			
Riverbank	3442 Santa Fe, Riverbank	50.00			
Share Acct- Safety Deposit Box	1419 J St, Modesto			25.00	
Petty Cash		100.00			
Planning					
Building Permits	1010 10th St. 3rd Flr, Modesto				
Building Permits		100.00			
Building Permits		100.00			
Public Works					
Change Fund	Morgan Road Office	100.00			
TOTAL SPECIAL REVENUE		<u>\$4,510.00</u>	<u>\$5,000.00</u>	<u>\$35,775.00</u>	<u>\$45,285.00</u>
 <u>ENTERPRISE FUNDS</u>					
Fink Road Landfill					
Fink Road Landfill	4000 Fink Rd, Crows Landing	\$1,000.00			
Health Services Agency - Clinics					
Business Office	830 Scenic Drive, Modesto			\$1,000.00	
Hughson Clinic	2412 3rd St, Hughson	300.00			
Outpatient		150.00			
Specialty Clinic		200.00			
Ceres Medical Office	3109 Whitmore Ave, Ceres	200.00			
MAB Pediatrics		100.00			
Physical Therapy (REHAB)		100.00			
Business Office Petty Cash				350.00	
Business Office Window		100.00			
Turlock	800 Delbon St, Ste A, Turlock	300.00			
McHenry	1209 Woodrow, Modesto	300.00			
West Modesto Clinic	401 Paradise Rd, Modesto	450.00			
Public Works - Transit					
Transit - Postage Due				300.00	***
TOTAL ENTERPRISE FUNDS		<u>\$3,200.00</u>	<u>\$0.00</u>	<u>\$1,650.00</u>	<u>\$4,850.00</u>

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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>
<u>INTERNAL SERVICE FUNDS</u>					
Risk Management	1010 10th St., 5th Floor, Modesto				
General Liability - Minor Claims				\$500.00	
Strategic Business Technology	801 11th St, Ste 4100, Modesto				
SBT Local Purchases				200.00	
TOTAL INTERNAL SERVICE FUNDS		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$700.00</u>	<u>\$700.00</u>
<u>TRUST AND AGENCIES</u>					
Animal Services	3647 Cornucopia Way, Modesto				
Rabies Control		\$300.00			
Rabies Control				\$100.00	
Change Fund		400.00			
Law Library	1101 - 13th St, Modesto	112.00		3,000.00 *	
StanCERA	832 12th St, Ste 600, Modesto			50.00	
Stan COG	1111 I St, Modesto	50.00			
TOTAL TRUST AND AGENCIES		<u>\$862.00</u>	<u>\$0.00</u>	<u>\$3,150.00</u>	<u>\$4,012.00</u>
TOTAL REVOLVING FUNDS		<u>\$21,127.00</u>	<u>\$60,000.00</u>	<u>\$64,555.00</u>	<u>\$145,682.00</u>

* Held in outside checking account.

** Held in County Treasury.

***On deposit with the Post Office.