

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

DEPT: Auditor-Controller *SK*

BOARD AGENDA # *B-1

Urgent Routine

AGENDA DATE November 25, 2014

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, 2014

STAFF RECOMMENDATIONS:

Accept the Auditor-Controller's report on Stanislaus County's revolving funds as of June 30, 2014 in accordance with Government Code Section 29321.1.

FISCAL IMPACT:

As of June 30, 2014, there were 100 revolving fund accounts totaling \$145,587. The revolving funds are accounted for and reported as follows: General Fund \$90,905, Special Revenue Fund \$45,520, Enterprise Fund \$4,700, Internal Service Fund \$500, and Trust and Agency Fund \$3,962. During fiscal year ending June 30, 2014, two revolving funds were added, four funds were closed, one fund amount was increased and one fund amount was decreased. Please refer to Attachment A for a detailed list of the revolving funds as of June 30, 2014.

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BOARD ACTION AS FOLLOWS:

No. 2014-567

On motion of Supervisor Chiesa, Seconded by Supervisor Withrow

and approved by the following vote,

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

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:

ATTEST:

Christine Ferraro
CHRISTINE FERRARO TALLMAN, Clerk

File No.

FISCAL IMPACT (continued):

The following revolving funds were established or discontinued, and fund amounts increased or decreased during fiscal year ending June 30, 2014:

There were a total of eight revolving funds with changes during fiscal year ending June 30, 2014 resulting in a net decrease of \$205.

- The Community Services Agency established a second cashier's change fund in the amount of \$300 in order to maintain adequate internal controls over cash. The additional fund would allow for two cashiers each assigned to receive funds from customers with their own cash box, as opposed to two cashiers sharing one cash box.
- The Sheriff's Office re-established a petty cash fund in the amount of \$100 to be utilized by Kitchen Support Services in the Adult Detention Center.
- The Library Main Branch requested an increase of \$400 to the Reference Desk Change Fund due to increased customer services related to the processing of passport applications. The Reference Desk Change Fund balance was \$500 as of June 30, 2014.
- The Health Services Agency reduced the Public Health Communicable Disease Program Change Fund by \$600 due to a decreased activity in the seasonal flu clinics. As of June 30, 2014, the Public Health Communicable Disease Program Change Fund was \$350. The additional \$600 was returned to the County Treasury.
- The Health Services Agency discontinued the use of a change fund of \$150 assigned to the Clinic and Ancillary Services for the Stanislaus Medical Center (SMC) Outpatient Pharmacy Division. Due to the closure of the Outpatient Pharmacy during fiscal year ending June 30, 2014, the change fund was no longer needed and the funds were returned to the County Treasury.
- The Library closed a revolving fund account of \$25 that was held on deposit with a local credit union for the use of a safety deposit box. The safety deposit box was used to store the Library's computer back-up files. Due to the Library's change in technology, the safety deposit box was no longer necessary and the funds were returned to the County Treasury.
- The Planning Department discontinued the use of a change fund of \$30 used for accepting payments for business licenses. The funds were returned to the County Treasury because the Department no longer accepts payments.
- Strategic Business Technology discontinued the use of a petty cash fund of \$200 due to inactivity and the funds were returned to the County Treasury.

Issues related to revolving funds for fiscal period ending June 30, 2014 are as follows:

A limited review was performed of procedures relating to revolving funds for fiscal period ending June 30, 2014. Of the 100 revolving fund accounts, we selected 39 funds and verified departments and agencies are replenishing and reconciling their accounts appropriately. We noted no exceptions in the processes departments and agencies are applying in the use of their assigned revolving funds.

DISCUSSION:

A revolving fund is a cash fund account established by an advance of a fixed amount of money, without charge to an appropriation, for the purpose of minor disbursements or for a specific purpose, such as a change fund. 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 and substantiating vouchers should always equal the total fixed amount of money established 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. Changes to revolving funds that exceed \$1,000 require Board approval.

POLICY ISSUE:

Acceptance of this report supports the Board's priority of Efficient Delivery of Public Services by helping improve the efficiency of County government processes.

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
As of June 30, 2014

GENERAL FUND

AGRICULTURAL COMMISSIONER	3800 Cornucopia Way, Suite B, Modesto	
1) Weights & Measures - Petty Cash		\$ 600
2) Modesto Office - Change Fund		100
AUDITOR-CONTROLLER	1010 10th Street, Suite 5100, Modesto	
3) Postage Revolving Fund	<i>On Deposit with US Postal Service</i>	4,000
ASSESSOR	1010 10th Street, Suite 2400, Modesto	
4) Postage Revolving Fund	<i>On Deposit with US Postal Service</i>	25
5) Change Fund		100
BOARD OF SUPERVISORS	1010 10th Street, Suite 6700, Modesto	
6) Change Fund		30
CLERK-RECORDER	1021 I Street, Suite 101, Modesto	
7) Elections - Change Fund		50
8) Clerk-Recorder - Change Fund		200
9) Clerk-Recorder - Petty Cash		200
10) Vital Statistics - Change Fund		200
11) Clerk-Recorder - Change Fund		200
COOPERATIVE EXTENSION	3800 Cornucopia Way, Suite A, Modesto	
12) Petty Cash Fund		100
DISTRICT ATTORNEY	832 12th Street, Suite 300, Modesto	
13) Interstate Witness Contact - Petty Cash	<i>Checking Account</i>	5,000
14) Witness Protection Program - Petty Cash	<i>Checking Account</i>	50,000
GENERAL SERVICES AGENCY	1010 10th Street, Suite 5400, Modesto	
15) Bulk Mailing Permit - Postage Revolving Fund	<i>On Deposit with US Postal Service</i>	2,500
PARKS AND RECREATION	3800 Cornucopia Way, Suite C, Modesto	
16) Modesto Reservoir - Change Fund		2,525
17) Modesto Reservoir - Petty Cash		50
18) Woodward Reservoir - Change Fund		2,350
19) Woodward Reservoir - Petty Cash		250
20) Frank Raines Park - Change Fund		475
21) La Grange Park - Change Fund		250
22) Parks Permits - Change Fund		25
23) Modesto Reservoir - Gas - Change Fund		200
24) Modesto Reservoir - Gas - Change Fund		200
PROBATION	2215 Blue Gum Ave, Modesto	
25) Change Fund		200

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As of June 30, 2014

PUBLIC DEFENDER		1021 I Street, Suite 3500, Modesto	
26)	Postage Due - Postage Revolving Fund	<i>On Deposit with US Postal Service</i>	25
SHERIFF		250 E. Hackett, Modesto	
27)	Public Administrator - Revolving	<i>Checking Account</i>	10,000
28)	Civil Division - Change Fund		150
29)	Petty Cash		300
30)	Fingerprint - Change Fund		200
31)	Alternate Work Program - Change Fund		200
32)	Adult Detention Support Services - Kitchen Petty Cash		100
TREASURER-TAX COLLECTOR		1010 10th Street, Suite 2500, Modesto	
33)	Over, Short, Postage Due - Postage Revolving Fund	<i>On Deposit with US Postal Service</i>	300
34)	Registered Mail, Writs of Execution - Petty Cash	<i>Checking Account</i>	5,000
35)	Tax Collection - Change Fund		3,000
36)	Collection Division - Change Fund		1,800
TOTAL GENERAL FUND			\$ 90,905

SPECIAL REVENUE

AREA AGENCY ON AGING		121 Downey Ave., Suite 102, Modesto	
37)	Petty Cash		\$ 200
BEHAVIORAL HEALTH & RECOVERY		800 Scenic Drive, Modesto	
38)	Change Fund		50
39)	Petty Cash		80
40)	Homeless -Petty Cash	<i>Checking Account</i>	8,000
41)	Emergency Revolving Fund - Petty Cash		120
42)	WMRS - Change Fund		50
43)	TRS - Change Fund		50
44)	Stanislaus Recovery Center - Change Fund		200
45)	MHSA Training - Change Fund		100
CHILD SUPPORT SERVICES		251 E Hackett Rd, Modesto	
46)	Revolving - Petty Cash	<i>Checking Account</i>	100
COMMUNITY SERVICE AGENCY		251 E Hackett Rd, Modesto	
47)	Revolving - Petty Cash	<i>Checking Account</i>	1,900
48)	Cashier - Change Fund		300
49)	Office Services - Petty Cash		500
50)	Postage Due - Postage Revolving Fund	<i>On Deposit with US Postal Service</i>	22,000
51)	Emergency Client Services - Petty Cash		250
52)	Turlock Out Station - Change Fund		200
53)	Cashier's - Change Fund No. 2		300

STANISLAUS COUNTY
Revolving Fund Schedule
As of June 30, 2014

DISTRICT ATTORNEY	832 12th Street, Suite 300, Modesto	
54) Child Abduction Unit - Petty Cash	<i>Checking Account</i>	5,000
ENVIRONMENTAL RESOURCES	3800 Cornucopia Way, Suite C, Modesto	
55) Change Fund		700
56) Petty Cash		100
HEALTH SERVICES AGENCY	830 Scenic Drive, Modesto	
57) IHCP Public Information Officer - Change Fund		50
58) Vital Statistics - Change Fund		100
59) Communicable Disease - Change Fund		350
60) Crippled Children - Revolving Fund	<i>Checking Account</i>	2,500
61) IHCP - Change Fund		100
LIBRARY	1500 I Street, Modesto	
62) Main-Circulation - Change Fund		300
63) Main-Xerox - Change Fund		100
64) Main-Reference - Change Fund		500
65) Ceres Branch - Change Fund		100
66) Hughson Branch - Change Fund		50
67) Newman Branch - Change Fund		50
68) Salida Branch - Change Fund		210
69) Turlock Branch - Change Fund		140
70) Waterford Branch - Change Fund		50
71) Keyes Branch - Change Fund		50
72) Oakdale Branch - Change Fund		70
73) Denair Branch - Change Fund		50
74) Empire Branch - Change Fund		50
75) Patterson Branch - Change Fund		50
76) Riverbank Branch - Change Fund		50
77) Petty Cash		100
PLANNING	1010 10th Street, Suite 3400, Modesto	
78) Building Permits - Petty Cash		100
79) Building Permits - Change Fund		100
PUBLIC WORKS	1716 Morgan Rd, Modesto	
80) Change Fund		100
TOTAL SPECIAL REVENUE		\$ 45,520

ENTERPRISE FUNDS

ENVIRONMENTAL RESOURCES	3800 Cornucopia Way, Suite C, Modesto	
81) Fink Road Landfill - Change Fund		\$ 1,000

STANISLAUS COUNTY
Revolving Fund Schedule
As of June 30, 2014

HEALTH SERVICES AGENCY - CLINICS		830 Scenic Drive, Modesto	
82)	Business Office - Change Fund		1,000
83)	Hughson Clinic - Change Fund		300
84)	Specialty Clinic - Change Fund		200
85)	Ceres Medical Office - Change Fund		200
86)	MAB Pediatrics - Change Fund		100
87)	Turlock - Change Fund		300
88)	McHenry - Change Fund		300
89)	Physical Therapy (REHAB) - Change Fund		100
90)	Business Office - Petty Cash		350
91)	West Modesto Clinic - Change Fund		450
92)	Business Office Window - Change Fund		100
PUBLIC WORKS - TRANSIT		1716 Morgan Rd, Modesto	
93)	Transit - Postage Due - Postage Revolving Fund	<i>On Deposit with US Postal Service</i>	300
TOTAL ENTERPRISE FUNDS			\$ 4,700

INTERNAL SERVICE FUNDS

CEO-RICK MANAGEMENT		1010 10th Street, Suite 5900, Modesto	
94)	General Liability - Minor Claims	<i>Checking Account</i>	\$ 500
TOTAL INTERNAL SERVICE FUNDS			\$ 500

TRUST AND AGENCIES

ANIMAL SERVICES		3647 Cornucopia Way, Modesto	
95)	Rabies Control - Change Fund		\$ 300
96)	Rabies Control - Petty Cash		100
97)	Change Fund		400
LAW LIBRARY		1101 13th Street, Modesto	
98)	Change Fund		112
99)	Revolving Fund - Petty Cash	<i>Checking Account</i>	3,000
STANCERA		832 12th Street, Suite 600, Modesto	
100)	Change Fund		50
TOTAL TRUST AND AGENCIES			\$ 3,962

TOTAL REVOLVING FUNDS**\$ 145,587**