

**COUNTY OF SAN LUIS OBISPO BOARD OF SUPERVISORS  
AGENDA ITEM TRANSMITTAL**

(1) DEPARTMENT Auditor - Controller	(2) MEETING DATE 11/26/2013	(3) CONTACT/PHONE Kerry Bailey (805) 781-5040	
(4) SUBJECT Submittal of the Annual Routine Cash Shortages and Overages Report and the Departmental Bank Accounts and Cash Funds Listings for the fiscal year ended June 30, 2013.			
(5) RECOMMENDED ACTION It is recommended the Board receive and file the Routine Cash Shortage and Overage Report and the Department Bank Accounts and Cash Fund Listings.			
(6) FUNDING SOURCE(S) N/A	(7) CURRENT YEAR FINANCIAL IMPACT \$0.00	(8) ANNUAL FINANCIAL IMPACT \$0.00	(9) BUDGETED? N/A
(10) AGENDA PLACEMENT <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Presentation <input type="checkbox"/> Hearing (Time Est. ___) <input type="checkbox"/> Board Business (Time Est. ___)			
(11) EXECUTED DOCUMENTS <input type="checkbox"/> Resolutions <input type="checkbox"/> Contracts <input type="checkbox"/> Ordinances <input checked="" type="checkbox"/> N/A			
(12) OUTLINE AGREEMENT REQUISITION NUMBER (OAR) N/A		(13) BUDGET ADJUSTMENT REQUIRED? BAR ID Number: <input type="checkbox"/> 4/5th's Vote Required <input checked="" type="checkbox"/> N/A	
(14) LOCATION MAP N/A	(15) BUSINESS IMPACT STATEMENT? No	(16) AGENDA ITEM HISTORY <input type="checkbox"/> N/A    Date: <u>March 19, 2013</u>	
(17) ADMINISTRATIVE OFFICE REVIEW <i>Nikki J. Schmidt</i>			
(18) SUPERVISOR DISTRICT(S) All Districts -			

# County of San Luis Obispo



TO: Board of Supervisors  
FROM: James Erb, CPA, Auditor - Controller –Treasurer – Tax Collector  
DATE: 11/26/2013  
SUBJECT: Submittal of the Annual Routine Cash Shortages and Overages Report and the Departmental Bank Accounts and Cash Funds Listings for the fiscal year ended June 30, 2013.

## RECOMMENDATION

It is recommended the Board receive and file the Routine Cash Shortage and Overage Report and the Department Bank Accounts and Cash Fund Listings.

## DISCUSSION

The Board of Supervisors, Resolution Number 84-40 dated January 24, 1984, directs the County Auditor-Controller to perform certain functions of the Board pertaining to the approval of cash shortages, reporting of cash overages; and the establishment and discontinuance of cash funds including cash difference funds and revolving funds. The resolution also directs the County Auditor-Controller to make an annual report to the Board concerning the above matters.

This report is rendered in accordance with the provisions of Government Code Section 29390.1 and Board of Supervisors' Resolution Number 84-40. The shortages listed have been reviewed and approved by the County Auditor-Controller-Treasurer-Tax Collector's (ACTTC) Office.

Approval of cumulative routine cash shortage replenishments during the 2012-13 fiscal year were as follows:

<u>Department</u>	<u>Shortages</u>
Clerk-Recorder	\$5.00
Sheriff-Coroner	56.05
Animal Services	75.00
Planning	5.49
Probation	100.00
Public Health	77.00
Parks	590.70
Treasurer - Tax Collector	<u>3,780.33</u>
Total Shortages	<u>\$4,689.57</u>

Routine cash overages during the 2012-13 fiscal year were as follows:

<u>Department</u>	<u>Overages</u>
Animal Services	\$10.00
Behavioral Health	9.00
Clerk-Recorder	3,088.74
District Attorney	50.02
Parks	463.82
Planning	14.52
Probation	253.32
Public Health	24.10
Sheriff-Coroner	1.00
Treasurer-Tax Collector	<u>727.48</u>
Total Overages	<u>\$4,642.00</u>

Cash overages primarily result from mail-in payments to the Clerk-Recorder and the Tax-Collector whose policies are to accept overages and shortages of up to \$10 per transaction in order to avoid processing delays.

In addition, we are submitting complete listings of approved Departmental Bank Accounts and Cash Funds as of June 30, 2013, as required by Resolution Number 84-40.

#### **OTHER AGENCY INVOLVEMENT/IMPACT**

All County departments with imprest funds and/or bank accounts participate in the review of funds and the compilation of our report.

#### **FINANCIAL CONSIDERATIONS**

FY 2012-13 routine cash shortages amounted to \$4,690. The shortages were replenished from department budgets. Routine cash overages amounted to \$4,642.

#### **RESULTS**

ACTTC unannounced cash counts, policies on cash shortages and overages, and annual reports help in minimizing cash handling errors and contribute to the County's vision of a well-governed community.

#### **ATTACHMENTS**

1. Attachment A, Departmental Bank Accounts FY 2012/2013
2. Attachment B, Imprest Cash Funds 6/30/2013

**COUNTY OF SAN LUIS OBISPO  
Departmental Bank Accounts  
FY 2012/2013**

<u>Department</u>	<u>Bank Name &amp; Branch</u>	<u>Account Purpose</u>	<u>Authorized Amount</u>	<u>Resolution Number</u>	<u>Date</u>
Animal Services	Chase Bank San Luis Obispo	Animal Licensing Fees	Transfer Acct.	Auditor	03-Mar-07
Department of Child Support Services	Union Bank	Transfer account to the State of California SDU	Transfer Acct.	Auditor	2-Jan-07
District Attorney *	Union Bank Los Angeles	Victim's Assistance Fund Non-General Fund Cash	\$1,000	Auditor	28-Oct-87
District Attorney	Union Bank Los Angeles	Imprest Cash Fund, Detection Crime, and Civil Action	\$5,000	80-407	10-Nov-80
Health Department	Union Bank	Public Guardian Revolving Account	\$1,500	Auditor	14-Apr-88
Health Department	Union Bank	Public Guardian Conservatorship Estates	Trust Account	83-267	11-Jul-83
Health Department	Union Bank	Public Guardian Conservatorship	Trust Account	Auditor	14-Apr-88
Health Department	Union Bank	Public Guardian	Trust Account		23-Mar-11
Health Department	Union Bank	Public Guardian Representative Payees	Trust Account		05-Mar-13
Mental Health/ Behavioral Health *	Union Bank Los Angeles	ACTS Assistance Fund Non-General Fund Cash	\$750	Auditor	15-Feb-90
Risk Management (Admin)	Bank of America Santa Ana	Liability Payments Revolving Account Payments made through third-party administrators	Revolving Transfer Account	2004-238	20-Jul-04
Risk Management (Admin)	Comerica Bank San Jose	Workers Compensation Claims Account	Revolving Transfer Account	2004-124	27-Apr-04
Sheriff-Coroner	Union Bank of California Los Angeles	Custody Release	(not an imprest acct)	Auditor	03-Oct-88
Sheriff-Coroner	Union Bank San Luis Obispo	Civil Division - Revolving Account D.A. Family Support process-service	\$6,000	Auditor	30-Apr-99
Sheriff-Coroner	Union Bank San Luis Obispo	Sheriff's Alternative Sentencing Programs	(not an imprest acct)	Auditor	01-Jul-11
Social Services	Union Bank Los Angeles	Immediate Need Assistance Revolving Fund W	\$25,000	Auditor	03-Oct-89
Social Services	Union Bank Los Angeles	Immediate Need Services Revolving Fund	\$20,000	Auditor	17-Oct-90
Social Services	Union Bank of California	In Home Support Services Employee Benefit Plan	Operating Account	Auditor	07-Mar-07
Treasurer-Tax Collector	Union Bank Los Angeles	Public Administrator Account	N/A	83-267	11-Jul-83

**COUNTY OF SAN LUIS OBISPO**  
**Departmental Bank Accounts**  
**FY 2012/2013**

Department	Bank Name & Branch	Account Purpose	Authorized Amount	Resolution Number	Date
Treasurer-Tax Collector	Union Bank Los Angeles	Public Administrator Trust	N/A	83-267	11-Jul-83
Treasurer-Tax Collector	Union Bank Los Angeles	Public Administrator Revolving Acct.	\$5,000	78-317	05-Jun-78
Treasurer-Tax Collector	Union Bank Los Angeles	Tax Collector Clearing Account	\$300	78-317	05-Jun-78
Treasurer-Tax Collector	Rabobank, N.A.	Tax Collector Clearing Account	N/A	Auditor	30-Dec-12
Treasurer-Tax Collector	Union Bank Los Angeles	Treasury Depository	N/A	78-317	05-Jun-78
Treasurer-Tax Collector	Union Bank Los Angeles	Treasury Credit Card Depository	N/A	N/A	Treasurer
Treasurer-Tax Collector	Rabobank, N.A. San Luis Obispo	Treasury Depository	N/A	N/A	Treasurer
Treasurer-Tax Collector	Union Bank San Francisco	Securities Custody Account	N/A	N/A	Treasurer
Treasurer-Tax Collector	Union Bank Los Angeles	Electronic Funds Transfer Zero Balance Account	N/A	N/A	Treasurer 30-Aug-99
Treasurer-Tax Collector	Union Bank Los Angeles	Social Services Direct Deposit	N/A	N/A	Treasurer
Treasurer-Tax Collector	Union Bank Los Angeles	Deferred Compensation	N/A	N/A	23-Jul-02
Treasurer-Tax Collector	Union Bank Los Angeles	Electronic Benefits Transfer	NA	N/A	28-Aug-01
Treasurer-Tax Collector	Union Bank Los Angeles	Sup Ct Web Pay Treas Account	NA	N/A	
Treasurer-Tax Collector	Union Bank Los Angeles	U. S. Govt Loans Treas Account	N/A	N/A	
Treasurer-Tax Collector	Union Bank, NA	Elec Credit Card Payment Acct	N/A	N/A	
			<u>\$64,550</u>		
		General Fund	\$62,800		
		Victim's Assistance Fund *	1,000		
		ACTS Assistance Fund *	750		
		TOTAL	<u>\$64,550</u>		

**COUNTY OF SAN LUIS OBISPO**  
**Imprest Cash Funds**  
**6/30/2013**

Department	Amount	Location	Fund Purpose
Agricultural Commissioner	\$450	Various	Petty Cash & Change
Animal Services	\$550	Animal Services	Petty Cash & Change
Assessor	\$200	Various	Petty Cash & Change
Auditor-Controller	\$100	Auditor-Controller's Office	Petty Cash
Auditor-Controller	\$300	Auditor-Controller's Office	Shortage Reimbursements
Child Support Services	\$200	Child Support Services	Petty Cash & Change
Clerk-Recorder	\$800	Clerk-Recorder	Petty Cash & Change
District Attorney	\$400	District Attorney	Petty Cash & Change
Drug and Alcohol Services	\$1,050	Various	Petty Cash & Change
Farm Advisor	\$100	San Luis Obispo Office	Petty Cash
General Services	\$4,050	Various	Petty Cash & Change
Grand Jury	\$25	Grand Jury	Petty Cash
Health	\$2,005	Grover Beach Clinic	Petty Cash & Change
Law Library	\$75	Law Library	Change Fund
Library	\$955	Various	Petty Cash & Change
Planning	\$350	Planning	Petty Cash & Change

**COUNTY OF SAN LUIS OBISPO**  
**Imprest Cash Funds**  
**6/30/2013**

<u>Department</u>	<u>Amount</u>	<u>Location</u>	<u>Fund Purpose</u>
Probation	\$1,200	Various	Petty Cash & Change
Public Works	\$300	Public Works	Petty Cash & Change
Sheriff-Coroner	\$6,800	Various	Petty Cash & Change
Social Services	\$250	Various	Petty Cash
Treasurer-Tax Collector	\$1,325	Treasurer-Tax Collector	Petty Cash & Change
TOTAL	<u>\$21,485</u>		