



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

(1) DEPARTMENT Auditor-Controller- Treasurer-Tax Collector	(2) MEETING DATE 9/13/2022	(3) CONTACT/PHONE Kari Lekvold 805-781-4846	
(4) SUBJECT Submittal of the Annual Cash Shortages and Overages Report and the Departmental Bank Accounts and Cash Funds Listings for the fiscal year ended June 30, 2022. All Districts.			
(5) RECOMMENDED ACTION It is recommended that the Board receive, review, and file the FY 2021-22 Cash Shortages and Overages 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? Yes
(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: N/A <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 _____ 8/10/21 _____	
(17) ADMINISTRATIVE OFFICE REVIEW Zachary A. Lute			
(18) SUPERVISOR DISTRICT(S) All Districts			



COUNTY OF SAN LUIS OBISPO

TO: Board of Supervisors

FROM: James W. Hamilton, CPA, Auditor-Controller-Treasurer-Tax Collector

DATE: September 13, 2022

SUBJECT: Submittal of the Annual Cash Shortages and Overages Report and the Departmental Bank Accounts and Cash Funds Listings for the fiscal year ended June 30, 2022. All Districts.

RECOMMENDATION

It is recommended the Board receive, review, and file the FY 2021-22 Cash Shortages and Overages 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 shortages and 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 29370.1 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 cash shortage replenishments during the 2021-22 fiscal year were as follows:

<u>Department</u>	<u>Shortages</u>
Agricultural Commissioner	\$ 5.80
Animal Services	106.28
Auditor-Controller-Treasurer-Tax Collector	1,673.84
Golf	497.46
Library	35.00
Public Health	16.00
Regional Parks	310.94
Total Shortages	<u>\$ 2,645.32</u>

Cash shortages primarily result from routine cash handling errors. Tax-Collector shortages are primarily from mail-in payments and department policy allows for the acceptance of shortages of up to \$10 in order to avoid processing delays.

Routine cash overages during the 2021-22 fiscal year were as follows:

<u>Department</u>	<u>Overages</u>
Agricultural Commissioner	\$ 0.02
Airports	3,135.96
Animal Services	171.65
Auditor-Controller-Treasurer-Tax Collector	1,140.42
Clerk-Recorder	2,166.23
District Attorney	9.09
Golf	45.48
Library	1.47
Probation	990.20
Public Health	15.00
Regional Parks	223.11
Total Overages	<u>\$ 7,898.63</u>

All cash overages were determined to be routine in nature. Cash overages to the Clerk-Recorder and the Tax-Collector are primarily from mail-in payments. Probation reported overages of \$990.20 which is primarily due to overpayments of less than \$10 on court-ordered debts. In these instances, department policy allows for acceptance of overages of up to \$10 per transaction in order to avoid processing delays. In addition, Airports reported overages of \$3,135.96 for FY 2021-22. This is primarily due to the inability of parking kiosks to give change.

In addition to the cash overages and shortages, we are submitting complete listings of approved Departmental Bank Accounts and Cash Funds as of June 30, 2022, 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 2021-22 total cash shortages amounted to \$2,645.32. The shortages were replenished from department budgets. Routine cash overages amounted to \$7,898.63.

RESULTS

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

ATTACHMENTS

1. County of San Luis Obispo Departmental Bank Accounts 6/30/22
2. County of San Luis Obispo Cash Funds Summary 6/30/2022

COUNTY OF SAN LUIS OBISPO
 Departmental Bank Accounts
 6/30/2022

Department	Bank Name & Branch	Account Purpose	Authorized Amount	Resolution Number	Resolution/ Authorization Date
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A.	Public Administrator Fiduciary Account	N/A	83-267	11-Jul-83
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A.	Public Administrator Trust Account	N/A	83-267	11-Jul-83
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A.	Public Administrator Revolving Account	\$ 5,000	78-317	05-Jun-78
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A.	Treasury Depository	N/A	78-317	05-Jun-78
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A.	Treasury Credit Card Depository	N/A	N/A	Treasurer
Auditor-Controller-Treasurer-Tax Collector	USB Bank	Securities Custody Account	N/A	N/A	Treasurer
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A.	Electronic Funds Transfer	N/A	N/A	Treasurer
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A.	Social Services Direct Deposit	N/A	N/A	Treasurer
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A.	Deferred Compensation	N/A	N/A	23-Jul-02
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A.	Electronic Benefits Transfer	N/A	N/A	28-Aug-01
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A.	U.S. Govt Loans Treas Account	N/A	N/A	N/A
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A.	Flexible Spending Acct	N/A	N/A	N/A
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A.	Elec Credit Card Payment Acct	N/A	N/A	N/A
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A.	Controlled Disbursement Account	N/A	N/A	N/A
Auditor-Controller-Treasurer-Tax Collector	Pacific Western Bank	Treasury Depository (Cash and Check Concentration)	N/A	N/A	Treasurer
Auditor-Controller-Treasurer-Tax Collector	Pacific Premier Bank	PIMMA	N/A	N/A	20-Jul-12
Auditor-Controller-Treasurer-Tax Collector	Pacific Western Bank	PIMMA	N/A	N/A	10-Sep-12
Auditor-Controller-Treasurer-Tax Collector	Five Star Bank	PIMMA	N/A	N/A	14-Dec-16
Auditor-Controller-Treasurer-Tax Collector	Five Star Bank	Insured Cash Sweep Account	N/A	N/A	N/A
Child Support Services	Union Bank	State of California SDU Transfer Account	Transfer Acct.	Auditor	2-Jan-07
District Attorney	Union Bank	Victim's Assistance Fund	\$ 1,000	Auditor	28-Oct-87
District Attorney	Union Bank	Crime Detection 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 Clearing Account	Trust Account	N/A	23-Mar-11
Health Department	Union Bank	Public Guardian Representative Payees	Trust Account	N/A	05-Mar-13
Health Department	Union Bank	ACTS Assistance Fund	\$ 750	Auditor	15-Feb-90
Risk Management	JP Morgan Chase	General Liability Payments Revolving Account	\$ 200,000	2004-238	20-Jul-04
Risk Management	Union Bank	Workers Compensation Payments Revolving Account	\$ 300,000	Auditor	Jun-15
Sheriff-Coroner	Union Bank of California	Custody Release	(not an imprest acct)	Auditor	03-Oct-08
Sheriff-Coroner	Union Bank	Civil Division Revolving Account	\$ 6,000	Auditor	30-Apr-99
Sheriff-Coroner	Union Bank	GovPay Credit Card Transfer	(not an imprest acct)	Auditor	01-Jul-11
Social Services	Union Bank	Immediate Need Assistance Revolving Fund - W	\$ 50,000	Auditor	03-Oct-89
Social Services	Union Bank	Immediate Need Services Revolving Fund - G	\$ 50,000	Auditor	17-Oct-90
Total			\$ 619,250		

COUNTY OF SAN LUIS OBISPO
Cash Funds Summary Report
6/30/2022

Department	Amount	Fund Purpose
Administrative Office	\$ 100	Change Fund
Agricultural Commissioner	\$ 675	Change Fund & Petty Cash
Airports	\$ 100	Change Fund
Animal Services	\$ 850	Change Fund & Petty Cash
Assessor	\$ 150	Change Fund & Petty Cash
Auditor-Controller-Treasurer-Tax Collector	\$ 1,650	Change Fund, Petty Cash, & Shortage Reimbursement Fund
Child Support Services	\$ 200	Change Fund & Petty Cash
Clerk-Recorder	\$ 950	Change Fund & Petty Cash
District Attorney	\$ 200	Change Fund & Petty Cash
Health Agency	\$ 3,350	Change Fund & Petty Cash
Information Technology	\$ 1,000	Petty Cash
Law Library	\$ 100	Change Fund
Library	\$ 1,160	Change Fund & Petty Cash
Parks and Recreation	\$ 6,175	Change Fund
Planning and Building	\$ 450	Change Fund & Petty Cash
Probation	\$ 1,200	Change Fund & Petty Cash
Public Works	\$ 400	Change Fund & Petty Cash
Sheriff-Coroner	\$ 10,050	Change Fund, Petty Cash, & Investigative Fund
Social Services	\$ 250	Petty Cash
Veteran's Services	\$ 100	Petty Cash
Total	<u>\$ 29,110</u>	