COUNTY OF SAN LUIS OBISPO
BOARD OF SUPERVISORS
AGENDA ITEM TRANSMITTAL

(1) DEPARTMENT	(2) MEETING DATE	(3) CONTACT/PHONE
Auditor-Controller-Treasurer-Tax Collector	7/28/2026	Kari Lekvold 805-781-4846

(4) SUBJECT

Request to receive, review, and file the Annual Cash Shortages and Overages Report and the Departmental Bank Accounts and Cash Funds Listings for the fiscal year (FY) ended June 30, 2026.

(5) RECOMMENDED ACTION

It is recommended the Board receive, review, and file the FY 2025-26 Cash Shortages and Overages Report and the Department Bank Accounts and Cash Fund Listings.

(6) FUNDING SOURCE(S)	(7) CURRENT YEAR FINANCIAL IMPACT	(8) ANNUAL FINANCIAL IMPACT	(9) BUDGETED?
N/A	$0	$0	Yes

(10) AGENDA PLACEMENT

{ X } Consent **{ }** Presentation **{ }** Hearing (Time Est. _____) **{ }** Board Business (Time Est._____)

(11) EXECUTED DOCUMENTS

{ } Resolutions **{ }** Contracts **{ }** Ordinances **{ X }** N/A

(12) OUTLINE AGREEMENT REQUISITION NUMBER (OAR)	(13) BUDGET ADJUSTMENT REQUIRED?
N/A	BAR ID Number: **{ }** 4/5th's Vote Required **{ X }** N/A

(14) LOCATION MAP	(15) BUSINESS IMPACT STATEMENT?	(16) AGENDA ITEM HISTORY
N/A	No	**{ }** N/A Date 02/03/2026

(17) EXECUTIVE OFFICE REVIEW

Bill Lucia

COUNTY OF SAN LUIS OBISPO

TO: Board of Supervisors

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

DATE: July 28, 2026

SUBJECT: Request to receive, review, and file the Annual Cash Shortages and Overages Report and the Departmental Bank Accounts and Cash Funds Listings for the fiscal year (FY) ended June 30, 2026.

RECOMMENDATION

It is recommended the Board receive, review, and file the FY 2025-26 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, authorized the County Auditor-Controller to take on certain functions traditionally managed by the Board of Supervisors to improve the efficiency and maintain controls over cash funds. The Auditor-Controller is authorized to manage the replenishment of cash fund shortages, the transfer of overages, and can establish, adjust, or discontinue 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 2025-26 fiscal year were as follows:

Department	Shortages
Agricultural Commissioner	$ 3.20
Animal Services	50.00
Auditor-Controller-Treasurer-Tax Collector	1,820.90
Community Parks	75.00
Golf	206.65
Library	35.90
Probation	0.01
Public Health Department	50.00
Regional Parks	313.00
Total Shortages	$ 2,554.66

Cash shortages primarily result from routine cash handling errors. Cash shortages to the Auditor-Controller-Treasurer-Tax Collector are primarily from mail-in payments. Department policy allows for the acceptance of shortages of up to $10 per transaction in order to avoid processing delays.

Routine cash overages during the 2025-26 fiscal year were as follows:

Department		Overages
Agricultural Commissioner	$	0.05
Airports		260.31
Animal Services		2.00
Auditor-Controller-Treasurer-Tax Collector		1,807.52
Clerk-Recorder		4,909.66
Community Parks		13.00
Golf		132.85
Library		8.73
Planning		0.94
Probation		0.02
Public Health		1.00
Regional Parks		272.90
Total Overages	$	7,408.98

Cash overages to the Clerk-Recorder and the Auditor-Controller-Treasurer-Tax-Collector are primarily from mail-in payments. In these instances, department policy allows for acceptance of overages of up to $10 per transaction in order to avoid processing delays.

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, 2026, as required by Resolution Number 84-40.

OTHER AGENCY INVOLVEMENT/IMPACT

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

FINANCIAL CONSIDERATIONS

FY 2025-26 total cash shortages amounted to $2,554.66. The shortages were replenished from department budgets. Routine cash overages amounted to $7,408.98.

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

A. County of San Luis Obispo Departmental Bank Accounts 6/30/2026
B. County of San Luis Obispo Cash Funds Summary 6/30/2026

ATTACHMENT #1

COUNTY OF SAN LUIS OBISPO
Departmental Bank Accounts
6/30/2026

Department	Bank Name & Branch	Account Purpose	Authorized Amount	Resolution Number	Resolution/ Authorization Date
Auditor-Controller-Treasurer-Tax Collector	US Bank	Public Administrator Fiduciary Account	N/A	83-267	11-Jul-83
Auditor-Controller-Treasurer-Tax Collector	US Bank	Public Administrator Trust Account	N/A	83-267	11-Jul-83
Auditor-Controller-Treasurer-Tax Collector	US Bank	Public Administrator Revolving Account	$ 5,000.00	78-317	05-Jun-78
Auditor-Controller-Treasurer-Tax Collector	US Bank	Treasury Depository	N/A	78-317	05-Jun-78
Auditor-Controller-Treasurer-Tax Collector	US Bank	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	US Bank	Electronic Funds Transfer	N/A	N/A	Treasurer
Auditor-Controller-Treasurer-Tax Collector	US Bank	Social Services Direct Deposit	N/A	N/A	Treasurer
Auditor-Controller-Treasurer-Tax Collector	US Bank	Deferred Compensation	N/A	N/A	23-Jul-02
Auditor-Controller-Treasurer-Tax Collector	US Bank	Electronic Benefits Transfer	N/A	N/A	28-Aug-01
Auditor-Controller-Treasurer-Tax Collector	US Bank	U.S. Govt Loans Treas Account	N/A	N/A	N/A
Auditor-Controller-Treasurer-Tax Collector	US Bank	Flexible Spending Acct	N/A	N/A	N/A
Auditor-Controller-Treasurer-Tax Collector	US Bank	Elec Credit Card Payment Acct	N/A	N/A	N/A
Auditor-Controller-Treasurer-Tax Collector	US Bank	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	US Bank	State of California SDU Transfer Account	Transfer Acct.	Auditor	2-Jan-07
District Attorney	US Bank	Victim's Assistance Fund	$ 1,000.00	Auditor	28-Oct-87
District Attorney	US Bank	Crime Detection and Civil Action	$ 5,000.00	80-407	10-Nov-80
Health Department	US Bank	Public Guardian Revolving Account	$ 1,500.00	Auditor	14-Apr-88
Health Department	US Bank	Public Guardian Conservatorship Estates	Trust Account	83-267	11-Jul-83
Health Department	US Bank	Public Guardian Conservatorship	Trust Account	Auditor	14-Apr-88
Health Department	US Bank	Public Guardian Representative Payees	Trust Account	N/A	05-Mar-13
Health Department	US Bank	ACTS Assistance Fund	$ 750.00	Auditor	15-Feb-90
Risk Management	US Bank	General Liability Payments Revolving Account	$ 200,000	2004-238	20-Jul-04
Risk Management	US Bank	Workers Compensation Payments Revolving Account	$ 410,000.00	2004-124	27-Apr-04
Sheriff-Coroner	US Bank	Custody Release	(not an imprest acct)	Auditor	03-Oct-08
Sheriff-Coroner	US Bank	Civil Division Revolving Account	$ 6,000.00	Auditor	30-Apr-99
Social Services	US Bank	Immediate Need Assistance Revolving Fund - W	$ 50,000.00	Auditor	03-Oct-89
Social Services	US Bank	Immediate Need Services Revolving Fund - G	$ 50,000.00	Auditor	17-Oct-90
		Total	**$ 729,250**		

ATTACHMENT #2

COUNTY OF SAN LUIS OBISPO
Cash Funds Summary Report
6/30/2026

Department	Amount	Fund Purpose
Executive Office	$ 100	Change Fund
Agricultural Commissioner	$ 675	Change Fund & Petty Cash
Airports	$ 100	Change Fund
Animal Services	$ 850	Change Fund & Petty Cash
Assessor	$ 50	Change Fund & Petty Cash
Auditor-Controller-Treasurer-Tax Collector	$ 1,550	Change Fund, Petty Cash, & Shortage Reimbursement Fund
Behavioral Health	$ 550	Change Fund & Petty Cash
Child Support Services	$ 200	Change Fund & Petty Cash
Clerk-Recorder	$ 950	Change Fund & Petty Cash
District Attorney	$ 200	Change Fund & Petty Cash
Public Health	$ 1,700	Change Fund & Petty Cash
Information Technology	$ 1,000	Petty Cash
Law Library	$ 100	Change Fund
Library	$ 1,270	Change Fund & Petty Cash
Parks and Recreation	$ 7,325	Change Fund
Probation	$ 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	$ 27,420	