

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

*Larry Bayl*  
DEPT: Auditor-Controller

BOARD AGENDA # \*B-1

Urgent

Routine

AGENDA DATE November 24, 2009

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, 2009 - Auditor-Controller

STAFF RECOMMENDATIONS:

Accept the Auditor-Controller's report on Stanislaus County's revolving funds as of June 30, 2009.

FISCAL IMPACT:

The total amount of the Revolving Funds as of June 30, 2009 was \$99,732.50. Of that total, \$42,395.00 was from the General Fund; \$47,626.00 was from Special Revenue Funds; \$4,800.00 was from the Enterprise Funds; \$1,200.00 was from the Internal Service Funds; and \$3,711.50 was from the Trust and Agency Funds. One new Revolving Fund and one new Change Fund were added over the prior Fiscal Year.

BOARD ACTION AS FOLLOWS:

No. 2009-771

On motion of Supervisor Chiesa, Seconded by Supervisor O'Brien  
and approved by the following vote,

Ayes: Supervisors: O'Brien, Chiesa, Grover, Monteith, and Chairman DeMartini

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 three differences requiring reporting during Fiscal Year ended June 30, 2009. The June 30, 2009 physical count of petty cash at the Assessor's Office was \$100 while the accounting records reflected a balance of \$150. It was reported that \$17 was deposited back to the General Fund and the difference, \$33, is believed to have been erroneously deposited back to the General Fund as revenue. Three imprest funds were removed from the schedule during the year when the Agricultural Office was unable to verify a \$50 Revolving Fund and a \$10 Change Fund which had been identified as belonging to the Oakdale Office location. Also previously, the Patterson Office had experienced a break-in resulting in the theft of a \$25 change fund. The Oakdale and Patterson locations are closed and these funds were not reestablished.

DISCUSSION:

A revolving fund is an account into which a fixed amount of money is placed 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. From time to 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 always should 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." (Attachment A)

On December 5, 1989, the Board of Supervisors by resolution authorized the Auditor 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, new funds have been established during the 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.

**Stanislaus County  
Imprest Cash Schedule  
June 30, 2009**

Attachment A

<u>Department</u>	<u>Address</u>	<u>Change Fund</u>	<u>Special Fund</u>	<u>Revolving Fund</u>	<u>Total</u>
<b>GENERAL FUNDS</b>					
<b>Agricultural Commissioner</b> Weights & Measures Modesto Office	3800 Cornucopia Way, Ste B, Modesto	\$100.00		\$600.00	
<b>Animal Services</b> Rabies Control Rabies Control Change Fund	2846 Finch Rd, Modesto	\$300.00 \$400.00		\$100.00	
<b>Auditor-Controller</b> Postage Trust-Postage Due	On deposit with the Post Office			\$4,000.00	***
<b>Assessor</b> Postage Due Change Fund	1010 10th St. 2nd Flr, Modesto	\$100.00		\$25.00	
<b>Board of Supervisors</b> Petty Cash	1010 10th St. 6th Flr, Modesto			\$30.00	
<b>Clerk-Recorder</b> Elections Clerk Recorders Clerk Recorders petty cash Vital Statistics Clerk Recorders	1021 I Street, 1st Floor, Modesto	\$50.00 \$400.00 \$100.00 \$100.00		\$200.00	
<b>Cooperative Extension</b>	3800 Cornucopia Way, Ste A	\$100.00			
<b>District Attorney</b>	832 12th Street. Ste 300		\$5,000.00		*
<b>Environmental Resources</b> Oakdale Bulky Drop Off	551 S. Center St., Oakdale	\$200.00			
<b>Office of Emergency Services</b> Revolving Change Fund	3705 Oakdale Rd, Modesto	\$25.00		\$25.00	
<b>General Services Agency</b> Mail Clerk Bulk Mailing Permit	1010 10th St. 5th Floor, Modesto On deposit with the Post Office			\$10.00 \$2,500.00	***
<b>Juvenile Hall</b> Transportation Fund	2215 Blue Gum Ave, Modesto			\$400.00	
<b>Parks</b> 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 \$2,450.00 \$475.00 \$250.00 \$25.00 \$200.00 \$200.00		\$50.00 \$250.00	
<b>Planning</b>	1010 10th St. 3rd Floor, Modesto	\$30.00			
<b>Probation</b>	2215 Blue Gum Ave, Modesto	\$200.00			
<b>Public Administrator</b> Probate	250 E. Hackett, Modesto			\$10,000.00	*
<b>Public Defender</b> Postage Due	1021 I st, 3rd Flr, Ste 3500, Modesto			\$25.00	
<b>Sheriff</b> Civil Division Petty Cash Fingerprint Alternate Work Program	801 11th St, Ste 2200, Modesto 250 E. Hackett, Modesto 250 E. Hackett, Modesto 801 11th St, Ste 3100, Modesto	\$150.00 \$200.00 \$200.00		\$300.00	

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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>
<b>Treasurer-Tax Collector</b>	1010 10th St. 2nd Flr, Modesto				
Over, Short, Postage Due				\$300.00	
Registered Mail, Writs of Execution	Farmers & Merchant Bank			\$5,000.00 *	
Change Fund		\$3,000.00			
Collection Division		\$1,800.00			
<b>TOTAL GENERAL FUND</b>		<b>\$13,580.00</b>	<b>\$5,000.00</b>	<b>\$23,815.00</b>	<b>\$42,395.00</b>
<b>SPECIAL REVENUE</b>					
<b>Behavioral Health &amp; Recovery</b>	800 Scenic Drive, Modesto				
Change Fund		\$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			
Alcohol & Drug Treatment Program				\$51.00	
Stanislaus Recovery Center	1904 Richland Ave, Ceres	\$200.00			
<b>Child Support Services</b>	251 E Hackett Rd, Modesto				
Revolving	Bank of the West			\$100.00 *	
Petty Cash	251 E Hackett Rd, Modesto			\$500.00	
<b>Community Service Agency</b>	251 E Hackett Rd, Modesto				
Revolving	Bank of the West			\$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			
<b>Environmental Resource</b>					
Change Fund	3800 Cornucopia Way, Ste C, Modesto	\$700.00			
Petty Cash	3800 Cornucopia Way, Ste C, Modesto			\$100.00	
<b>Health Services Agency</b>					
Vital Statistics	820 Scenic Drive, Modesto	\$100.00			
Communicable Disease	820 Scenic Drive, Modesto	\$350.00			
Crippled Children	830 B Scenic Drive, Modesto			\$2,500.00 *	
Aids Case Management	2030 Coffee Rd, Modesto			\$7,950.00 *	
IHCP Change Fund	820 Scenic Drive, Modesto	\$50.00			
<b>Library</b>	1500 I Street, Modesto				
Main-Circulation		\$300.00			
Main-Xerox		\$100.00			
Main-Reference		\$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	\$80.00			
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			
<b>Planning</b>					
Building Permits	1010 10th St. 3rd Flr, Modesto	\$50.00			
Building Permits	1010 10th St. 3th Flr, Modesto	\$50.00			
<b>TOTAL SPECIAL REVENUE</b>		<b>\$3,550.00</b>	<b>\$0.00</b>	<b>\$44,076.00</b>	<b>\$47,626.00</b>

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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>
<b>ENTERPRISE FUNDS</b>					
<b>Fink Road Landfill</b>					
Fink Road Landfill	4000 Fink Rd, Crows Landing	\$1,000.00			
<b>Health Services Agency - Clinics</b>					
Business Office	830 Scenic Drive, Modesto			\$950.00	
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			
<b>Public Works - Transit</b>					
Transit - Postage Due	On deposit at Post Office			\$300.00 ***	
<b>TOTAL ENTERPRISE FUNDS</b>		<u>\$3,200.00</u>	<u>\$0.00</u>	<u>\$1,600.00</u>	<u>\$4,800.00</u>
<b>INTERNAL SERVICE FUNDS</b>					
<b>Risk Management</b>					
General Liability - Minor Claims	1010 10th St., 5th Floor, Modesto			\$1,000.00	
<b>Strategic Business Technology</b>					
SBT Local Purchases	801 11th St, Ste 4100, Modesto			\$200.00	
<b>TOTAL INTERNAL SERVICE FUNDS</b>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,200.00</u>	<u>\$1,200.00</u>
<b>TRUST AND AGENCIES</b>					
<b>Law Library</b>					
Law Library	1101 - 13th St, Modesto	\$55.00		\$3,556.50 *	
<b>StanCERA</b>					
StanCERA	832 12th St, Ste 600, Modesto			\$50.00	
<b>Stan COG</b>					
Stan COG	1111 I St, Modesto	\$50.00			
<b>TOTAL TRUST AND AGENCIES</b>		<u>\$105.00</u>	<u>\$0.00</u>	<u>\$3,606.50</u>	<u>\$3,711.50</u>
<b>TOTAL IMPREST CASH FUNDS</b>		<u>\$20,435.00</u>	<u>\$5,000.00</u>	<u>\$74,297.50</u>	<u>\$99,732.50</u>

\* Held in outside checking account.

\*\* Held in County Treasury.

\*\*\*On deposit with the Post Office.