

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

DEPT: Auditor-Controller

BOARD AGENDA #: *B-2

AGENDA DATE: September 26, 2017

SUBJECT:

Approval to Accept the Auditor-Controller's Report on Stanislaus County's Revolving Funds as of June 30, 2017

BOARD ACTION AS FOLLOWS:

No. 2017-539

On motion of Supervisor Olsen, Seconded by Supervisor Withrow

and approved by the following vote,

Ayes: Supervisors: Olsen, Withrow, Monteith, DeMartini, and Chairman Chiesa

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1) Approved as recommended

2) Denied

3) Approved as amended

4) Other:

MOTION:

ATTEST: Elizabeth A. King
ELIZABETH A. KING, Clerk of the Board of Supervisors

File No.

**THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
AGENDA ITEM**

DEPT: Auditor-Controller

Urgent

Routine

BOARD AGENDA #: *B-2

AGENDA DATE: September 26, 2017

CEO CONCURRENCE: *phx*

4/5 Vote Required: Yes No

JAC

SUBJECT:

Approval to Accept the Auditor-Controller's Report on Stanislaus County's Revolving Funds as of June 30, 2017

STAFF RECOMMENDATIONS:

1. Accept the Auditor-Controller's report on Stanislaus County's revolving funds as of June 30, 2017 in accordance with Government Code Section 29321.1.

DISCUSSION:

A revolving fund or imprest account is a cash fund account established by an advance of a fixed amount of money, without charge to an expense account, for the purpose of minor disbursements or for a specific purpose, such as a change account. When disbursements are made, a voucher is completed to record the date, amount, nature and purpose of the expenditure. When funds are replenished, a report with substantiating vouchers is prepared. The account is replenished for the exact amount of the disbursements and the appropriate general ledger expense accounts are charged. The total sum of cash and substantiating vouchers should always equal the total fixed amount of money established in the revolving fund account.

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 to the Auditor-Controller, changes to the revolving funds have occurred during the fiscal year. Changes to revolving fund accounts that exceed \$1,000 are not under the authority of the Auditor-Controller; these require separate Board approval and are not included in this report.

In addition to the annual reporting to the Board of Supervisors as required by Government Code Section 29321.1, the Internal Audit Division of the Auditor-Controller's Office completes a limited review of revolving funds annually. The purpose of the limited review is to ensure that departments and related agencies are maintaining and accounting for their revolving fund accounts appropriately. The scope of the review includes verification that reported amounts and financial records are reconciled as of June 30, 2017. A sampling population was chosen

Approval to Accept the Auditor-Controller's Report on Stanislaus County's Revolving Funds as of June 30, 2017

for this review which consisted of 26 of the 88 revolving funds or 30% of the total revolving fund accounts. There were no significant exceptions noted with the departments and agencies' processes with the use of their assigned revolving funds.

As of June 30, 2017, there were 88 revolving fund accounts totaling \$141,549.60. The revolving funds are detailed on Attachment A and accounted for and reported as follows: General Fund \$85,655.00, Special Revenue Fund \$46,732.60, Enterprise Fund \$4,700.00, Internal Service Fund \$500.00, and Trust and Agency Fund \$3,962.00.

The following revolving funds were established or discontinued, and fund amounts increased or decreased during Fiscal Year ending June 30, 2017:

There were a total of 15 revolving funds with changes during Fiscal Year ending June 30, 2017, resulting in a net increase of \$1,337.60.

- The County Clerk-Recorder's Office requested an increase of \$300.00 to the Clerk-Recorder Petty Cash Fund to increase customer change due to discontinued use of credit card and ATM machines.
- Community Services Agency established a second cashier's change fund at the Turlock Outstation in the amount of \$200.00. The additional fund provides backup to the daily cashier while maintaining internal controls by allowing multiple cashiers to be assigned separate customer change funds.
- Stanislaus County Library requested an increase of \$34.90 to the Ceres Branch Change Fund to deploy a customer self-check-out coin and bill acceptor machine. The Ceres Branch Change Fund balance was \$134.90 as of June 30, 2017.
- Stanislaus County Library requested an increase of \$34.90 to the Denair Branch Change Fund to deploy a customer self-check-out coin and bill acceptor machine. The Denair Branch Change Fund balance was \$84.90 as of June 30, 2017.
- Stanislaus County Library requested an increase of \$34.90 to the Empire Branch Change Fund to deploy a customer self-check-out coin and bill acceptor machine. The Empire Branch Change Fund balance was \$84.90 as of June 30, 2017.
- Stanislaus County Library requested an increase of \$34.90 to the Hughson Branch Change Fund to deploy a customer self-check-out coin and bill acceptor machine. The Hughson Branch Change Fund balance was \$84.90 as of June 30, 2017.
- Stanislaus County Library requested an increase of \$34.90 to the Keyes Branch Change Fund to deploy a customer self-check-out coin and bill acceptor machine. The Keyes Branch Change Fund balance was \$84.90 as of June 30, 2017.
- Stanislaus County Library requested an increase of \$209.40 to the Main-Xerox Change Fund to deploy a customer self-check-out coin and bill acceptor machine. The Main Xerox Change Fund balance was \$309.40 as of June 30, 2017.
- Stanislaus County Library requested an increase of \$34.90 to the Newman Branch Change Fund to deploy a customer self-check-out coin and bill acceptor machine. The Newman Branch Change Fund balance was \$84.90 as of June 30, 2017.

Approval to Accept the Auditor-Controller's Report on Stanislaus County's Revolving Funds as of June 30, 2017

- Stanislaus County Library requested an increase of \$69.80 to the Oakdale Branch Change Fund to deploy a customer self-check-out coin and bill acceptor machine. The Oakdale Branch Change Fund balance was \$139.80 as of June 30, 2017.
- Stanislaus County Library requested an increase of \$69.80 to the Patterson Branch Change Fund to deploy a customer self-check-out coin and bill acceptor machine. The Patterson Branch Change Fund balance was \$119.80 as of June 30, 2017.
- Stanislaus County Library requested an increase of \$34.90 to the Riverbank Branch Change Fund to deploy a customer self-check-out coin and bill acceptor machine. The Riverbank Branch Change Fund balance was \$84.90 as of June 30, 2017.
- Stanislaus County Library requested an increase of \$104.70 to the Salida Branch Change Fund to deploy a customer self-check-out coin and bill acceptor machine. The Salida Branch Change Fund balance was \$479.70 as of June 30, 2017.
- Stanislaus County Library requested an increase of \$104.70 to the Turlock Branch Change Fund to deploy a customer self-check-out coin and bill acceptor machine. The Turlock Branch Change Fund balance was \$354.70 as of June 30, 2017.
- Stanislaus County Library requested an increase of \$34.90 to the Waterford Branch Change Fund to deploy a customer self-check-out coin and bill acceptor machine. The Waterford Branch Change Fund balance was \$84.90 as of June 30, 2017.

POLICY ISSUE:

Government Code Section 29321.1 requires the County Auditor-Controller as authorized by the Board of Supervisors to perform the functions of the Board in establishing, increasing, reducing, or discontinuing any of the revolving funds to 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.

FISCAL IMPACT:

There is no fiscal impact associated with the acceptance of the Auditor-Controller's report on Stanislaus County's revolving funds as of June 30, 2017. Total revolving funds as reported on the Revolving Fund Schedule were \$141,549.60 as of June 30, 2017.

BOARD OF SUPERVISORS' PRIORITY:

The recommended action is in alignment with the Board's priority for the Efficient Delivery of Public Services by complying with mandated statutes.

STAFFING IMPACT:

There is no staffing impact associated with the adoption of this report. The Auditor-Controller's Office will continue to monitor and track the various revolving funds and accounts maintained by the departments and related agencies.

Approval to Accept the Auditor-Controller's Report on Stanislaus County's Revolving Funds as of June 30, 2017

CONTACT PERSON:

Cara Kiely, CPA

Manager III

(209) 525-6502

ATTACHMENT(S):

A. Revolving Fund Schedule

ATTACHMENT A

Revolving Fund Schedule

ATTACHMENT A
STANISLAUS COUNTY
Revolving Fund Schedule
As of June 30, 2017

General Fund

Agricultural Commissioner - 3800 Cornucopia Way, Suite B, Modesto		
1	Modesto Office - Change Account	\$ 100.00
2	Weights & Measures - Petty Cash	600.00
Assessor - 1010 10th Street, Suite 2400, Modesto		
3	Change Account	100.00
Board of Supervisors - 1010 10th Street, Suite 6700, Modesto		
4	Change Account	30.00
Clerk-Recorder - 1021 I Street, Suite 101, Modesto		
5	Clerk-Recorder - Change Account	200.00
6	Clerk-Recorder - Change Account	200.00
7	Clerk-Recorder - Petty Cash	500.00
8	Elections - Change Account	50.00
9	Vital Statistics - Change Account	200.00
Cooperative Extension - 3800 Cornucopia Way, Suite A, Modesto		
10	Petty Cash Account	100.00
District Attorney - 832 12th Street, Suite 300, Modesto		
11	Interstate Witness Contact - Petty Cash	5,000.00 *
12	Witness Protection Program - Petty Cash	50,000.00 *
Parks and Recreation - 3800 Cornucopia Way, Suite C, Modesto		
13	Frank Raines Park - Change Account	475.00
14	La Grange Park - Change Account	250.00
15	Modesto Reservoir - Change Account	3,425.00
16	Parks Permits - Change Account	25.00
17	Woodward Reservoir - Change Account	3,550.00
Probation - 2215 Blue Gum Ave, Modesto		
18	Change Account	200.00
Sheriff - 250 E. Hackett, Modesto		
19	Alternate Work Program - Change Account	200.00
20	Civil Division - Change Account	150.00
21	Fingerprint - Change Account	200.00
22	Petty Cash	300.00
23	Public Administrator - Revolving Account	10,000.00 *

* Held in outside checking account

** On deposit with US Postal Service

ATTACHMENT A
STANISLAUS COUNTY
Revolving Fund Schedule
As of June 30, 2017

Treasurer-Tax Collector - 1010 10th Street, Suite 2500, Modesto		
24	Collection Division - Change Account	1,800.00
25	Registered Mail, Writs of Execution - Petty Cash	5,000.00 *
26	Tax Collection - Change Account	3,000.00
		\$ 85,655.00
 <u>Special Revenue Fund</u>		
Aging & Veterans Services - 3500 Coffee Rd, Suite 19, Modesto		
27	Petty Cash	\$ 200.00
Behavioral Health and Recovery Services - 800 Scenic Drive, Modesto		
28	Change Account	50.00
29	Emergency Revolving Account - Petty Cash	120.00
30	Homeless -Petty Cash	8,000.00 *
31	Petty Cash	80.00
32	Stanislaus Recovery Center - Change Account	200.00
33	Turlock Recovery Services - Change Account	50.00
34	West Modesto Recovery Services - Change Account	50.00
Child Support Services - 251 E Hackett Rd, Modesto		
35	Revolving - Petty Cash	100.00 *
Community Services Agency - 251 E Hackett Rd, Modesto		
36	Cashier's - Change Account	300.00
37	Cashier's - Change Account No. 2	300.00
38	Emergency Client Services - Petty Cash	250.00
39	Office Services - Petty Cash	500.00
40	Postage Due - Postage Revolving Account	22,000.00 **
41	Revolving - Petty Cash	1,900.00 *
42	Turlock Outstation - Change Account	200.00
43	Turlock Outstation - Change Account No. 2	200.00
District Attorney - 832 12th Street, Suite 300, Modesto		
44	Child Abduction Unit - Petty Cash	5,000.00 *
Environmental Resources - 3800 Cornucopia Way, Suite C, Modesto		
45	Change Account	700.00
46	Petty Cash	100.00
Health Services Agency - 830 Scenic Drive, Modesto		
47	Communicable Disease - Change Account	350.00
48	Crippled Children - Revolving Account	2,500.00 *
49	Indigent Health Care Program Public Information Officer - Change Account	50.00
50	Vital Statistics - Change Account	100.00

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ATTACHMENT A
STANISLAUS COUNTY
Revolving Fund Schedule
As of June 30, 2017

Library - 1500 I Street, Modesto		
51	Ceres Branch - Change Account	134.90
52	Denair Branch - Change Account	84.90
53	Empire Branch - Change Account	84.90
54	Hughson Branch - Change Account	84.90
55	Keyes Branch - Change Account	84.90
56	Main-Circulation - Change Account	400.00
57	Main-Xerox - Change Account	309.40
58	Main-Reference - Change Account	500.00
59	Newman Branch - Change Account	84.90
60	Oakdale Branch - Change Account	139.80
61	Patterson Branch - Change Account	119.80
62	Petty Cash	100.00
63	Riverbank Branch - Change Account	84.90
64	Salida Branch - Change Account	479.70
65	Turlock Branch - Change Account	354.70
66	Waterford Branch - Change Account	84.90
Planning - 1010 10th Street, Suite 3400, Modesto		
67	Building Permits - Change Account	100.00
68	Building Permits - Petty Cash	100.00
Public Works - 1716 Morgan Rd, Modesto		
69	Change Account	100.00
		100.00
Total Special Revenue Fund		\$ 46,732.60
<u>Enterprise Fund</u>		
Environmental Resources - 3800 Cornucopia Way, Suite C, Modesto		
70	Fink Road Landfill - Change Account	\$ 1,000.00
Health Services Agency Clinics - 830 Scenic Drive, Modesto		
71	Business Office - Change Account	1,000.00
72	Business Office - Petty Cash	350.00
73	Business Office Window - Change Account	100.00
74	Ceres Medical Office - Change Account	200.00
75	Hughson Clinic - Change Account	300.00
76	MAB Pediatrics - Change Account	100.00
77	McHenry Medical Office - Change Account	300.00
78	Physical Therapy (REHAB) - Change Account	100.00
79	Specialty Clinic - Change Account	200.00
80	Turlock - Change Account	300.00
81	West Modesto Clinic - Change Account	450.00

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ATTACHMENT A
STANISLAUS COUNTY
Revolving Fund Schedule
As of June 30, 2017

	Public Works Transit - 1716 Morgan Rd, Modesto		
82	Transit - Postage Due - Postage Revolving Account	300.00	**
		\$ 4,700.00	
	Total Enterprise Fund		
	<u>Internal Service Fund</u>		
	CEO-Risk Management - 1010 10th Street, Suite 5900, Modesto		
83	General Liability - Minor Claims	\$ 500.00	
		\$ 500.00	
	Total Internal Service Fund		
	<u>Trust and Agencies</u>		
	Animal Services - 3647 Cornucopia Way, Modesto		
84	Change Account	\$ 700.00	
85	Petty Cash	100.00	
	Law Library - 1101 13th Street, Modesto		
86	Change Account	112.00	
87	Revolving Account - Petty Cash	3,000.00	*
	StanCERA - 832 12th Street, Suite 600, Modesto		
88	Change Account	50.00	
		\$ 3,962.00	
	Total Trust and Agencies		
	Total Revolving Funds	\$ 141,549.60	

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