

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

DEPT: Auditor-Controller

BOARD AGENDA: 6.B.7
AGENDA DATE: October 30, 2018

SUBJECT:

Approval to Accept the Auditor-Controller's Report on Stanislaus County's Revolving Funds as of June 30, 2018

BOARD ACTION AS FOLLOWS:

RESOLUTION NO. 2018-0526

On motion of Supervisor Withrow, Seconded by Supervisor Chiesa
and approved by the following vote,

Ayes: Supervisors: Olsen, Chiesa, Withrow, 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:



ATTEST: 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

BOARD AGENDA:6.B.7
AGENDA DATE: October 30, 2018

CONSENT:

CEO CONCURRENCE: YES

4/5 Vote Required: No

SUBJECT:

Approval to Accept the Auditor-Controller's Report on Stanislaus County's Revolving Funds as of June 30, 2018

STAFF RECOMMENDATION:

1. Accept the Auditor-Controller's report on Stanislaus County's revolving funds as of June 30, 2018 in accordance with Government Code Section 29321.1.

DISCUSSION:

A revolving fund or an imprest account is a cash account established by an advance fixed amount of money, without charge to an expense account, for minor disbursements or for a specific purpose. When disbursements are made, a voucher is completed and signed to record the date, amount, nature and purpose of the expenditure. A request is then made to the Auditor-Controller's Office to replenish the revolving funds. Documentation supporting the disbursements and the accounting codes are provided. The Auditor-Controller's Office audits the supporting working papers and processes the reimbursement which involves the recognition of expense and issuance of payment to replenish the revolving fund. At all times, the cash balance plus the sum of the disbursements should equal the established amount of 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."

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.

As of June 30, 2018, there were 89 revolving fund accounts totaling \$141,999.60. The revolving funds are detailed on Attachment A.

The following revolving funds were established, discontinued, or fund amounts increased or decreased during Fiscal Year ending June 30, 2018:

There was a total of 11 revolving funds with changes during Fiscal Year ending June 30, 2018, resulting in a net increase of \$450.00.

The following presents the changes to existing accounts:

- The Department of Environmental Resources requested an increase of \$100.00 to its Petty Cash Account due to frequently higher and/or multiple reimbursements occurring in a short period of time.
- The Health Services Agency (HSA) requested an increase of \$100.00 to the Vital Statistics Change Account due to an increase in the number of change requests and the delay in change accessibility as a result of the Cashier Office move from the Scenic campus to the Lakewood site.
- The Health Services Agency requested a decrease of \$250.00 to the Communicable Disease Change Account due to a decrease in over-the-counter cash payments.

The following presents accounts that were established:

- The Health Services Agency established three funds in Administration. The funds are titled Admin CBO (Clinics Business Office) Fund Change Accounts (A, B, and C) of \$1,450.00 in total. The funds were previously designated to provide change for the clinics but were moved to Administration where they will provide change to all funds.
- The Department of Environmental Resources established a separate Change Account at the Fink Road Landfill in the amount of \$300.00. The Landfill is open to the general public who frequently make cash payments at the scale house. The scale house is typically staffed with one employee and due to the remoteness of the Landfill, a Change Account was necessary to efficiently handle cash customers.
- The Strategic Business Technology Department established a Petty Cash Account in the amount of \$200.00. This account allows staff to make small purchases quickly and efficiently.

The following presents accounts that were closed:

- The Health Services Agency requested a closure of the Clinics Business Office Change Account of \$1,000.00. These funds were re-established in Administration.
- The Health Services Agency requested a closure of the Clinics Business Office Petty Cash Account of \$350.00. These funds were re-established in Administration.
- The Health Services Agency requested a closure of the Clinics Business Office Window Change Account of \$100.00. These funds were re-established in Administration.

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, 2018. Total amount of revolving funds is \$141,999.60 as of June 30, 2018.

BOARD OF SUPERVISORS' PRIORITY:

The recommended actions are consistent with the Board's priority of *Delivering Efficient Public Services and Community Infrastructure* 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.

CONTACT PERSON:

Kashmir Gill, CPA, Assistant Auditor-Controller

(209) 525-6579

ATTACHMENT(S):

1. Stanislaus County Revolving Fund Schedule

STANISLAUS COUNTY
Revolving Fund Schedule
As of June 30, 2018

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

STANISLAUS COUNTY
Revolving Fund Schedule
As of June 30, 2018

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
 Total General Fund		
 Special Revenue Fund		
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	200.00
Health Services Agency - 830 Scenic Drive, Modesto		
47	Admin CBO Fund A - Change Account	1,000.00
48	Admin CBO Fund B - Change Account	350.00
49	Admin CBO Fund C - Change Account	100.00
50	Communicable Disease - Change Account	100.00

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STANISLAUS COUNTY
Revolving Fund Schedule
As of June 30, 2018

51	Crippled Children - Revolving Account	2,500.00	*
52	Indigent Health Care Program Public Information Officer - Change Account	50.00	
53	Vital Statistics - Change Account	200.00	
Library - 1500 I Street, Modesto			
54	Ceres Branch - Change Account	134.90	
55	Denair Branch - Change Account	84.90	
56	Empire Branch - Change Account	84.90	
57	Hughson Branch - Change Account	84.90	
58	Keyes Branch - Change Account	84.90	
59	Main-Circulation - Change Account	400.00	
60	Main-Xerox - Change Account	309.40	
61	Main-Reference - Change Account	500.00	
62	Newman Branch - Change Account	84.90	
63	Oakdale Branch - Change Account	139.80	
64	Patterson Branch - Change Account	119.80	
65	Petty Cash	100.00	
66	Riverbank Branch - Change Account	84.90	
67	Salida Branch - Change Account	479.70	
68	Turlock Branch - Change Account	354.70	
69	Waterford Branch - Change Account	84.90	
Planning - 1010 10th Street, Suite 3400, Modesto			
70	Building Permits - Change Account	100.00	
71	Building Permits - Petty Cash	100.00	
Public Works - 1716 Morgan Rd, Modesto			
72	Change Account	100.00	
		\$ 48,132.60	

Enterprise Fund

Environmental Resources - 3800 Cornucopia Way, Suite C, Modesto			
73	Fink Road Landfill - Change Account	\$ 1,000.00	
74	Fink Road Landfill #2 - Change Account	300.00	
Health Services Agency Clinics - 830 Scenic Drive, Modesto			
75	Ceres Medical Office - Change Account	200.00	
76	Hughson Clinic - Change Account	300.00	
77	MAB Pediatrics - Change Account	100.00	
78	McHenry Medical Office - Change Account	300.00	
79	Physical Therapy (REHAB) - Change Account	100.00	
80	Specialty Clinic - Change Account	200.00	
81	Turlock - Change Account	300.00	

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STANISLAUS COUNTY
Revolving Fund Schedule
As of June 30, 2018

82	West Modesto Clinic - Change Account	450.00	
	Public Works Transit - 1716 Morgan Rd, Modesto		
83	Transit - Postage Due - Postage Revolving Account	300.00	**
	Total Enterprise Fund	<u>\$ 3,550.00</u>	
	<u>Internal Service Fund</u>		
	CEO-Risk Management - 1010 10th Street, Suite 5900, Modesto		
84	General Liability - Minor Claims	\$ 500.00	
	SBT-Strategic Business Technology - 801 11th Street, Modesto		
85	Petty Cash	200.00	
	Total Internal Service Fund	<u>\$ 700.00</u>	
	<u>Trust and Agencies</u>		
	Animal Services - 3647 Cornucopia Way, Modesto		
86	Change Account	\$ 700.00	
87	Petty Cash	100.00	
	Law Library - 1101 13th Street, Modesto		
88	Change Account	112.00	
89	Revolving Account - Petty Cash	3,000.00	*
	StanCERA - 832 12th Street, Suite 600, Modesto		
89	Change Account	50.00	
	Total Trust and Agencies	<u>\$ 3,962.00</u>	
	Total Revolving Funds	<u><u>\$ 141,999.60</u></u>	

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