

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

(1) DEPARTMENT Auditor - Controller	(2) MEETING DATE 11/26/2013	(3) CONTACT/PHONE Kerry Bailey (805) 781-5040	
(4) SUBJECT Submittal of the Annual Routine Cash Shortages and Overages Report and the Departmental Bank Accounts and Cash Funds Listings for the fiscal year ended June 30, 2013.			
(5) RECOMMENDED ACTION It is recommended the Board receive and file the Routine Cash Shortage and Overage 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? N/A
(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: <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: <u>March 19, 2013</u>	
(17) ADMINISTRATIVE OFFICE REVIEW <i>Nikki J. Schmidt</i>			
(18) SUPERVISOR DISTRICT(S) All Districts -			

County of San Luis Obispo



TO: Board of Supervisors

FROM: James Erb, CPA, Auditor - Controller –Treasurer – Tax Collector

DATE: 11/26/2013

SUBJECT: Submittal of the Annual Routine Cash Shortages and Overages Report and the Departmental Bank Accounts and Cash Funds Listings for the fiscal year ended June 30, 2013.

RECOMMENDATION

It is recommended the Board receive and file the Routine Cash Shortage and Overage 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 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 29390.1 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 routine cash shortage replenishments during the 2012-13 fiscal year were as follows:

<u>Department</u>	<u>Shortages</u>
Clerk-Recorder	\$5.00
Sheriff-Coroner	56.05
Animal Services	75.00
Planning	5.49
Probation	100.00
Public Health	77.00
Parks	590.70
Treasurer - Tax Collector	<u>3,780.33</u>
Total Shortages	<u>\$4,689.57</u>

Routine cash overages during the 2012-13 fiscal year were as follows:

<u>Department</u>	<u>Overages</u>
Animal Services	\$10.00
Behavioral Health	9.00
Clerk-Recorder	3,088.74
District Attorney	50.02
Parks	463.82
Planning	14.52
Probation	253.32
Public Health	24.10
Sheriff-Coroner	1.00
Treasurer-Tax Collector	<u>727.48</u>
Total Overages	<u>\$4,642.00</u>

Cash overages primarily result from mail-in payments to the Clerk-Recorder and the Tax-Collector whose policies are to accept overages and shortages of up to \$10 per transaction in order to avoid processing delays.

In addition, we are submitting complete listings of approved Departmental Bank Accounts and Cash Funds as of June 30, 2013, 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 2012-13 routine cash shortages amounted to \$4,690. The shortages were replenished from department budgets. Routine cash overages amounted to \$4,642.

RESULTS

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

ATTACHMENTS

1. Attachment A, Departmental Bank Accounts FY 2012/2013
2. Attachment B, Imprest Cash Funds 6/30/2013