



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

(1) DEPARTMENT Auditor-Controller- Treasurer-Tax Collector	(2) MEETING DATE 8/10/2021	(3) CONTACT/PHONE Mark Maier 805-781-4267 Kari Lekvold 805-781-4846	
(4) SUBJECT Submittal of the Annual Cash Shortages and Overages Report and the Departmental Bank Accounts and Cash Funds Listings for the fiscal year ended June 30, 2021. All Districts.			
(5) RECOMMENDED ACTION It is recommended that the Board receive, review, and file the FY 2020-21 Cash Shortages and Overages Report and the Departmental 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? Yes
(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: N/A <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>8/18/2020</u>	
(17) ADMINISTRATIVE OFFICE REVIEW Zachary A. Lute			
(18) SUPERVISOR DISTRICT(S) All Districts			



COUNTY OF SAN LUIS OBISPO

TO: Board of Supervisors

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

DATE: August 10, 2021

SUBJECT: Submittal of the Annual Cash Shortages and Overages Report and the Departmental Bank Accounts and Cash Funds Listings for the fiscal year ended June 30, 2021. All Districts.

RECOMMENDATION

It is recommended that the Board receive, review, and file the FY 2020-21 Cash Shortages and Overages Report and the Departmental 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 shortages and 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 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 2020-21 fiscal year were as follows:

<u>Department</u>	<u>Shortages</u>
Agricultural Commissioner	\$ 5.20
Auditor-Controller-Treasurer-Tax Collector	1,663.49
Golf	284.64
Regional Parks	106.50
Total Shortages	<u>\$ 2,059.83</u>

Cash shortages primarily result from routine cash handling errors. Tax-Collector shortages are primarily from mail-in payments and department policy allows for the acceptance of shortages of up to \$10 in order to avoid processing delays.

Routine cash overages during the 2020-21 fiscal year were as follows:

<u>Department</u>	<u>Overages</u>
Airports	\$ 2,306.38
Animal Services	154.49
Assessor	20.00
Auditor-Controller-Treasurer-Tax Collector	1,191.97
Clerk-Recorder	4,329.34
District Attorney	12.55
Golf	67.69
Library	0.03
Probation	1,180.49
Regional Parks	573.31
Total Overages	<u>\$ 9,836.25</u>

All cash overages were determined to be routine in nature. Cash overages to the Clerk-Recorder and the Tax-Collector are primarily from mail-in payments. Probation reported overages of \$1,180.49 which is primarily due to overpayments of less than \$10 on court-ordered debts. In these instances, department policy allows for acceptance of overages of up to \$10 per transaction in order to avoid processing delays. In addition, Airports reported overages of \$2,306.38 for FY 2020-21. This is primarily due to the inability of parking kiosks to give change.

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, 2021, 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 2020-21 total cash shortages amounted to \$2,059.83. The shortages were replenished from department budgets. Routine cash overages amounted to \$9,836.25.

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

1. County of San Luis Obispo Departmental Bank Accounts 6/30/2021
2. County of San Luis Obispo Cash Funds Summary 6/30/2021

COUNTY OF SAN LUIS OBISPO
Departmental Bank Accounts
6/30/2021

Department	Bank Name & Branch	Account Purpose	Authorized Amount	Resolution Number	Resolution/ Authorization Date
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A.	Public Administrator Fiduciary Account	N/A	83-267	11-Jul-83
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A.	Public Administrator Trust Account	N/A	83-267	11-Jul-83
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A.	Public Administrator Revolving Account	\$5,000	78-317	05-Jun-78
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A.	Treasury Depository	N/A	78-317	05-Jun-78
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A.	Treasury Credit Card Depository	N/A	N/A	Treasurer
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A.	Securities Custody Account	N/A	N/A	Treasurer
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A.	Electronic Funds Transfer	N/A	N/A	Treasurer
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A.	Social Services Direct Deposit	N/A	N/A	Treasurer
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A.	Deferred Compensation	N/A	N/A	23-Jul-02
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A.	Electronic Benefits Transfer	N/A	N/A	28-Aug-01
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A.	U.S. Govt Loans Treas Account	N/A	N/A	N/A
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A.	Flexible Spending Acct	N/A	N/A	N/A
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A.	Elec Credit Card Payment Acct	N/A	N/A	N/A
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A.	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	Union Bank	Transfer account to the State of California SDU	Transfer Acct.	Auditor	2-Jan-07
District Attorney	Union Bank	Victim's Assistance Fund	\$1,000	Auditor	28-Oct-87
District Attorney	Union Bank	Imprest Cash Fund, Detection Crime,	\$5,000	80-407	10-Nov-80
Health Department	Union Bank	Public Guardian Revolving Account	\$1,500	Auditor	14-Apr-88
Health Department	Union Bank	Public Guardian Conservatorship Estates	Trust Account	83-267	11-Jul-83
Health Department	Union Bank	Public Guardian Conservatorship (Revolving Account)	Trust Account	Auditor	14-Apr-88
Health Department	Union Bank	Public Guardian sub acct of 100833185- clearing account for direct deposits	Trust Account	N/A	23-Mar-11
Health Department	Union Bank	Public Guardian Representative Payees	Trust Account	N/A	05-Mar-13
Mental Health/ Behavioral Health	Union Bank	ACTS Assistance Fund	\$750	Auditor	15-Feb-90
Risk Management	JP Morgan Chase	Liability Payments Revolving Account	Revolving Transfer Account	2004-238	20-Jul-04
Risk Management	Union Bank	Workers Compensation Claims Account		Auditor	Jun-15
Sheriff-Coroner	Union Bank of California	Custody Release	(not an imprest acct)	Auditor	03-Oct-08
Sheriff-Coroner	Union Bank	Civil Division - Revolving Account	\$6,000	Auditor	30-Apr-99
Sheriff-Coroner	Union Bank	GovPay Credit Card Transfer	(not an imprest acct)	Auditor	01-Jul-11
Social Services	Union Bank	Immediate Need Assistance Revolving Fund - W	\$50,000	Auditor	03-Oct-89
Social Services	Union Bank	Immediate Need Services Revolving Fund - G	\$50,000	Auditor	17-Oct-90
			<u><u>\$119,250</u></u>		

COUNTY OF SAN LUIS OBISPO
Cash Funds Summary Report
6/30/2021

<u>Department</u>	<u>Amount</u>	<u>Fund Purpose</u>
Administrative Office	\$100	Change Fund
Agricultural Commissioner	\$675	Change Fund & Petty Cash
Airports	\$100	Change Fund
Animal Services	\$700	Change Fund & Petty Cash
Assessor	\$150	Change Fund & Petty Cash
Auditor-Controller-Treasurer-Tax Collector	\$1,650	Change Fund, Petty Cash, & Shortage Reimbursement Fund
Child Support Services	\$200	Change Fund & Petty Cash
Clerk-Recorder	\$950	Change Fund & Petty Cash
District Attorney	\$400	Change Fund & Petty Cash
Health Agency	\$3,250	Change Fund & Petty Cash
Information Technology	\$1,000	Petty Cash
Law Library	\$100	Change Fund
Library	\$1,100	Change Fund & Petty Cash
Parks and Recreation	\$6,175	Change Fund
Planning and Building	\$450	Change Fund & Petty Cash
Probation	\$1,200	Change Fund & Petty Cash
Public Works	\$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	<u>\$29,000</u>	